T63.113/2:996/9

Final Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1996 Through **September 30, 1996,** and Other Periods

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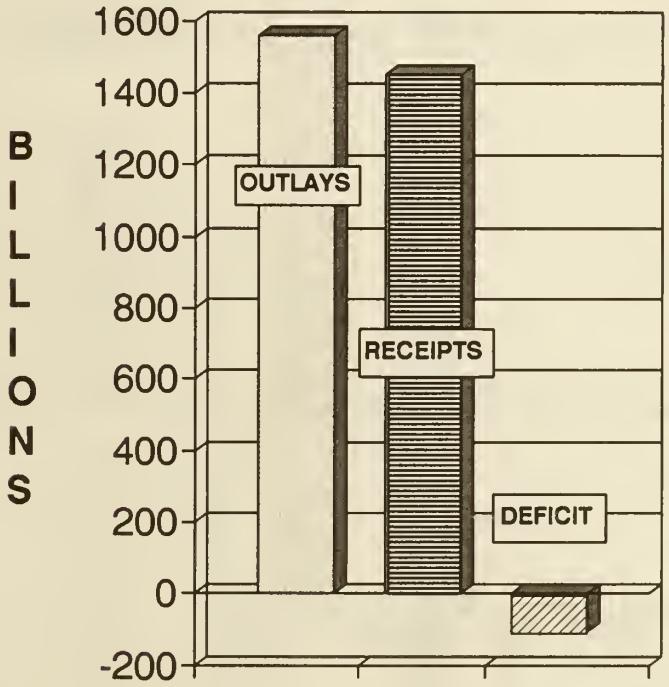
Highlight

This issue includes the final budget results for Fiscal Year 1996.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH SEPTEMBER 1996



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1995 and 1996, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1995			
October	89,098	120,441	31,343
November	87,748	124,991	37,243
December	130,886	135,689	4,803
January	131,877	116,243	−15,634
February	82,620	120,977	38,357
March	92,608	143,152	50,544
April	165,472	115,751	−49,722
May	90,481	130,035	39,555
June	147,945	135,131	−12,813
July	92,823	106,406	13,582
August	96,640	130,489	33,849
September	143,298	[1,2]136,107	−7,191
Year-to-Date	**[3]1,351,495**	**[3]1,515,412**	**[3]163,917**
FY 1996			
October	95,674	[4]118,252	22,578
November	90,086	128,538	38,452
December	138,347	133,064	−5,283
January	142,999	[4]123,543	−19,456
February	89,428	[4]133,775	44,346
March	89,087	[4]136,158	47,071
April	203,468	[4]131,064	−72,404
May	90,122	[4]143,173	53,051
June	151,995	[4]117,654	−34,340
July	103,893	[4]130,749	26,856
August	99,996	141,828	41,831
September	157,668	122,298	−35,370
Year-to-Date	**1,452,763**	**1,560,094**	**107,331**

[1]Outlays have decreased by $26 million in September 1995 to capture reporting for "Concessions Improvement Accounts," Department of Interior.

[2]Outlays have been increased by $76 million in September 1995 to reflect a prior period adjustment for the Farm Credit System Financial Assistance Corporation (FCSFAC).

[3]The receipt, outlay and deficit figures differ from the *FY 1997 Budget*, released by the Office of Management and Budget on March 19, 1996 by $3 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

[4]Outlays have been decreased in October 1995, January 1996, March 1996, April 1996, May 1996, June 1996 and July 1996 by $177 million, $184 million, $208 million, $9 million, $249 million, $244 million and $240 million, respectively, and increased in February 1996 by $54 million to correct over-reporting by the Department of Defense.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1996 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1995)	Budget Estimates Next Fiscal Year (1997)[1]
Total on-budget and off-budget results:					
Total receipts	157,668	1,452,763	1,453,350	1,351,495	1,504,854
On-budget receipts	125,806	1,085,271	1,085,659	1,000,415	1,117,443
Off-budget receipts	31,862	367,492	367,691	351,080	387,411
Total outlays	122,298	1,560,094	1,570,100	1,515,412	1,630,587
On-budget outlays	90,309	1,259,638	1,268,321	1,226,747	1,313,150
Off-budget outlays	31,989	300,455	301,779	288,665	317,437
Total surplus (+) or deficit (−)	+35,370	−107,331	−116,750	−163,917	−125,733
On-budget surplus (+) or deficit (−)	+35,496	−174,367	−182,662	−226,332	−195,707
Off-budget surplus (+) or deficit (−)	−127	+67,036	+65,912	+62,415	+69,974
Total on-budget and off-budget financing	−35,370	107,331	116,750	163,917	125,733
Means of financing:					
Borrowing from the public	−5,892	129,713	143,668	171,363	147,069
Reduction of operating cash, increase (−)	−31,159	−6,276	−2,051	−2,007	.....
By other means	1,680	−16,106	−24,867	−5,439	−21,336

[1]These figures are based on the Mid-Session Review of the *FY 1997 Budget*, released by the Office of Management and Budget on July 16, 1996.

... No Transactions.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1995 and 1996

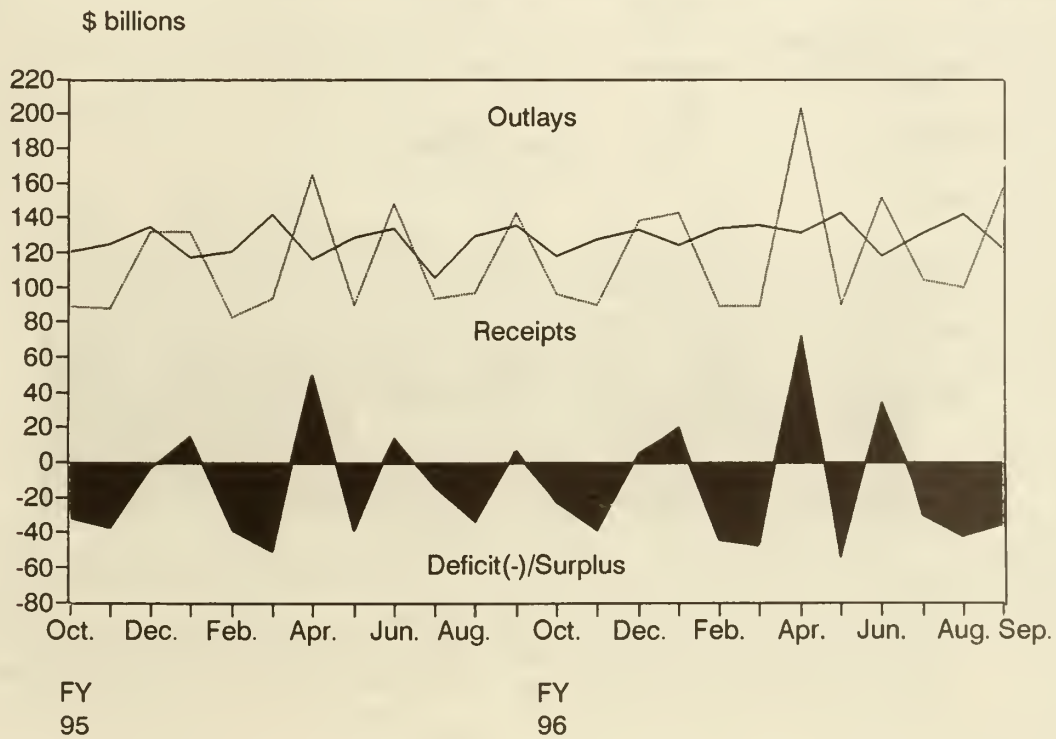

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1995 and 1996

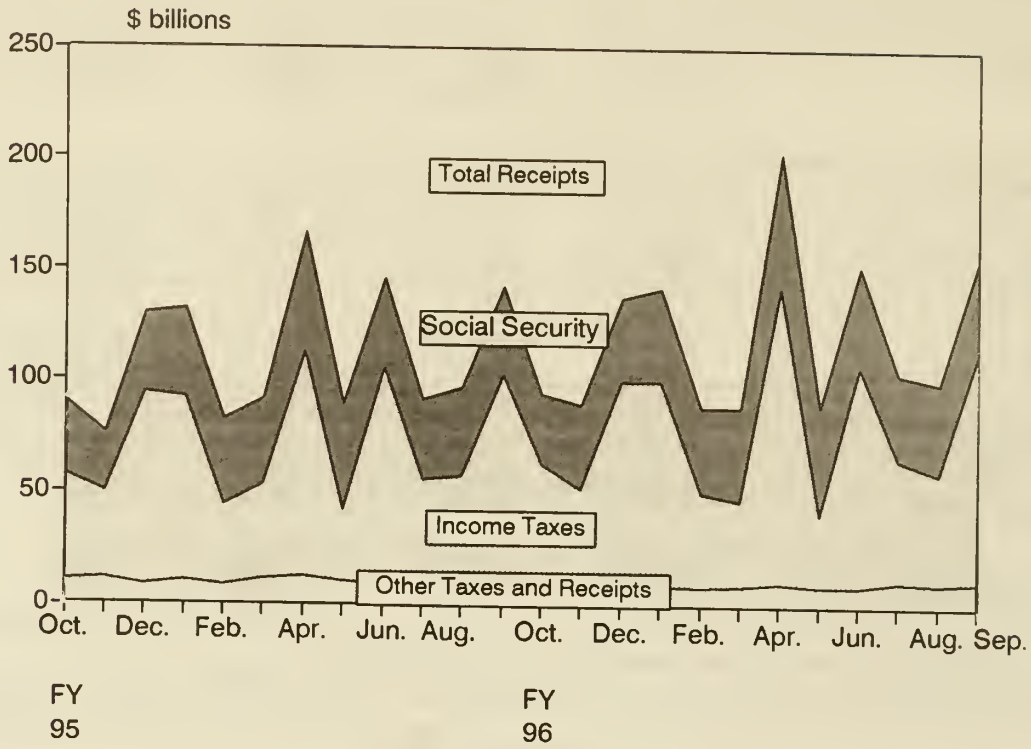

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1995 and 1996

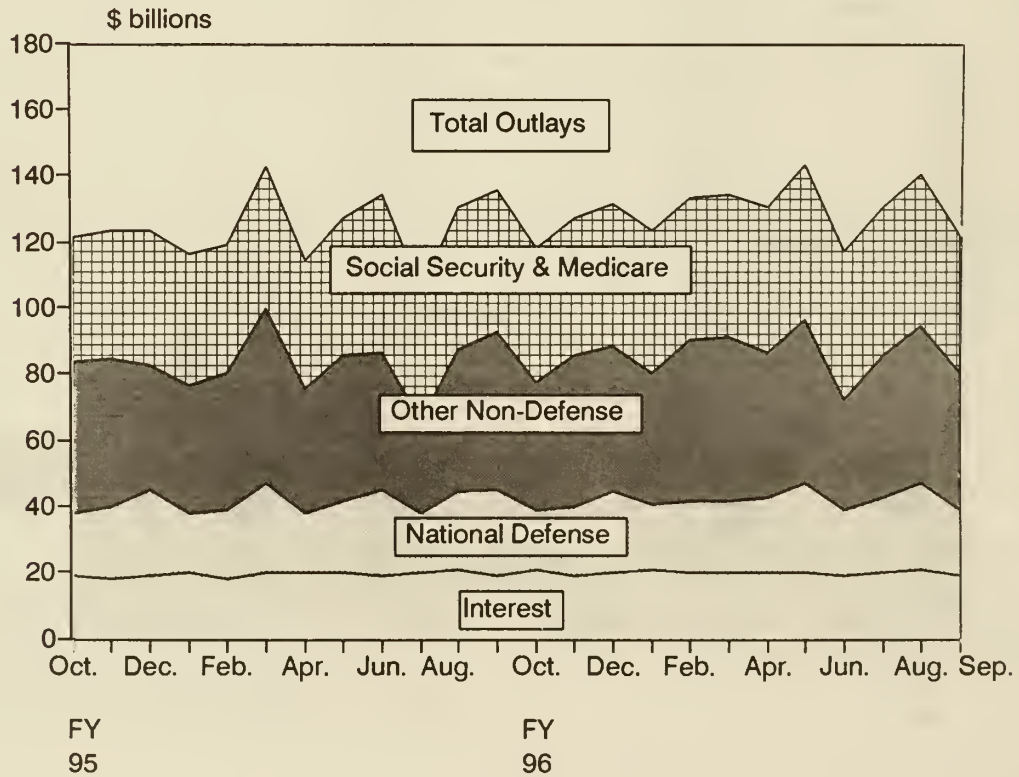

Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1996 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	68,672	656,417	590,243	653,335
Corporation income taxes	35,105	171,824	157,004	170,708
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	31,862	367,492	351,080	367,691
Employment taxes and contributions (on-budget)	10,955	108,870	99,966	107,340
Unemployment insurance	206	28,584	28,878	28,845
Other retirement contributions	348	4,469	4,550	4,448
Excise taxes	5,315	54,015	57,484	56,413
Estate and gift taxes	1,698	17,189	14,763	16,975
Customs duties	1,604	18,671	19,300	18,307
Miscellaneous receipts	1,902	25,232	28,226	29,288
Total Receipts	**157,668**	**1,452,763**	**1,351,495**	**1,453,350**
(On-budget)	**125,806**	**1,085,271**	**1,000,415**	**1,085,659**
(Off-budget)	**31,862**	**367,492**	**351,080**	**367,691**
Budget Outlays				
Legislative Branch	165	2,272	2,621	2,695
The Judiciary	226	3,061	2,903	3,297
Executive Office of the President	16	202	213	203
Funds Appropriated to the President	1,029	9,716	11,164	9,672
Department of Agriculture	6,920	54,339	56,667	56,498
Department of Commerce	272	3,703	3,403	3,762
Department of Defense—Military	18,835	[2]253,258	259,565	254,803
Department of Defense—Civil	2,711	32,535	31,664	32,338
Department of Education	3,569	29,900	31,321	30,203
Department of Energy	1,622	16,199	17,618	14,611
Department of Health and Human Services	24,409	319,802	303,075	324,499
Department of Housing and Urban Development	528	25,512	29,045	26,353
Department of the Interior	750	6,720	[3]7,390	6,988
Department of Justice	910	11,951	10,786	12,386
Department of Labor	2,190	32,496	32,093	33,893
Department of State	314	4,953	5,347	5,385
Department of Transportation	3,566	38,777	38,776	39,760
Department of the Treasury:				
Interest on the Public Debt	20,673	343,955	332,414	344,541
Other	−706	21,375	16,067	21,759
Department of Veterans Affairs	1,632	36,915	37,769	37,751
Environmental Protection Agency	596	6,046	6,349	6,286
General Services Administration	311	625	709	682
National Aeronautics and Space Administration	1,320	13,882	13,377	14,215
Office of Personnel Management	3,415	42,872	41,279	42,471
Small Business Administration	310	872	678	1,027
Social Security Administration	29,255	375,232	362,226	376,703
Other independent agencies	4,311	[4]8,577	[5]−1,470	13,149
Allowances	.....	.....	.....	−322
Undistributed offsetting receipts:				
Interest	−385	[4]−98,029	[5]−93,180	−97,570
Other	−6,467	−37,620	−44,455	−47,938
Total outlays	**122,298**	**1,560,094**	**1,515,412**	**1,570,100**
(On-budget)	**90,309**	**1,259,638**	**1,226,747**	**1,268,321**
(Off-budget)	**31,989**	**300,455**	**288,665**	**301,779**
Surplus (+) or deficit (−)	**+35,370**	**−107,331**	**−163,917**	**−116,750**
(On-budget)	**+35,496**	**−174,367**	**−226,332**	**−182,662**
(Off-budget)	**−127**	**+67,036**	**+62,415**	**+65,912**

[1]These figures are based on the Mid-Session Review of the *FY 1997 Budget*, released by the Office of Management and Budget on July 16, 1996.

[2]Outlays have been decreased in FY 1996 by $1,257 million to correct over-reporting by the Department of Defense.

[3]Outlays have decreased by $26 million in September 1995 to capture reporting for "Concessions Improvement Accounts," Department of Interior.

[4]Outlays for the FCSFAC have been increased by $1 million and undistributed offsetting receipts corresponding increased by $1 million to correct reporting of amortized discount in each of the following months: December 1995, March 1996 and June 1996.

[5]Outlays have been increased by $80 million and undistributed offsetting receipts have been increased by $4 million in September 1995 to reflect a prior period adjustment for the FCSFAC.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, September 1996 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]39,537			533,080			499,898		
Presidential Election Campaign Fund	1			66			69		
Other	[1]30,629			212,168			175,815		
Total—Individual income taxes	**70,166**	**1,495**	**68,672**	**745,314**	**88,897**	**656,417**	**675,781**	**85,538**	**590,243**
Corporation income taxes	**36,378**	**1,274**	**35,105**	**189,055**	**17,231**	**171,824**	**174,422**	**17,418**	**157,004**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]24,876	760	24,116	296,322	1,403	294,919	267,275	.....	267,275
Self-Employment Contributions Act taxes	[1]2,994	.....	2,994	16,983	.....	16,983	16,815	.....	16,815
Deposits by States	−3	.....	−3	−33	.....	−33	1	.....	1
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FOASI trust fund	27,867	760	27,108	313,271	1,403	311,869	284,091	.....	284,091
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]4,365	139	4,226	52,736	259	52,477	63,408	.....	63,408
Self-Employment Contributions Act taxes	[1]528	.....	528	3,146	.....	3,146	3,580	.....	3,580
Deposits by States	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FDI trust fund	4,894	139	4,754	55,882	259	55,623	66,989	.....	66,989
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]9,427	−4	9,432	97,866	−17	97,883	88,934	.....	88,934
Self-Employment Contributions Act taxes	[1]1,175	.....	1,175	6,752	.....	6,752	6,732	.....	6,732
Receipts from Railroad Retirement Board	.....	.....	.....	362	.....	362	359	.....	359
Deposits by States	(* *)	.....	(* *)	1	.....	1	(* *)	.....	(* *)
Total—FHI trust fund	10,602	−4	10,606	104,980	−17	104,998	96,025	.....	96,025
Railroad retirement accounts:									
Rail industry pension fund	202	1	201	2,428	93	2,335	2,444	30	2,414
Railroad Social Security equivalent benefit	148	.....	148	1,537	.....	1,537	1,528	.....	1,528
Total—Employment taxes and contributions	43,713	895	42,817	478,099	1,737	476,362	451,076	30	451,046
Unemployment insurance:									
State taxes deposited in Treasury	186	.....	186	22,706	.....	22,706	23,158	.....	23,158
Federal Unemployment Tax Act taxes	24	4	20	5,957	103	5,854	5,804	107	5,696
Railroad unemployment taxes	(* *)	.....	(* *)	24	.....	24	24	.....	24
Total—Unemployment insurance	210	4	206	28,687	103	28,584	28,985	107	28,878
Other retirement contributions:									
Federal employees retirement − employee contributions	343	.....	343	4,389	.....	4,389	4,461	.....	4,461
Contributions for non-federal employees	6	.....	6	80	.....	80	89	.....	89
Total—Other retirement contributions	348	.....	348	4,469	.....	4,469	4,550	.....	4,550
Total—Social insurance taxes and contributions	**44,271**	**899**	**43,372**	**511,255**	**1,840**	**509,415**	**484,611**	**137**	**484,474**
Excise taxes:									
Miscellaneous excise taxes[2]	2,989	356	2,633	27,698	1,662	26,036	29,593	862	28,731
Airport and airway trust fund	230	.....	230	2,405	21	2,384	5,573	39	5,534
Highway trust fund	2,384	.....	2,384	25,309	329	24,980	23,525	913	22,611
Black lung disability trust fund	69	.....	69	614	.....	614	608	.....	608
Total—Excise taxes	**5,671**	**356**	**5,315**	**56,027**	**2,011**	**54,015**	**59,298**	**1,814**	**57,484**
Estate and gift taxes	**1,745**	**47**	**1,698**	**17,592**	**403**	**17,189**	**15,144**	**381**	**14,763**
Customs duties	**1,687**	**82**	**1,604**	**19,788**	**1,117**	**18,671**	**21,067**	**1,767**	**19,300**
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,478	.....	1,478	20,477	.....	20,477	23,378	.....	23,378
All other	426	3	423	4,876	121	4,755	4,858	11	4,847
Total — Miscellaneous receipts	1,905	3	1,902	25,353	121	25,232	28,237	11	28,226
Total — Receipts	161,823	4,155	157,668	1,564,383	111,620	1,452,763	1,458,561	107,066	1,351,495
Total — On-budget	129,062	3,256	125,806	1,195,230	109,959	1,085,271	1,107,481	107,066	1,000,415
Total — Off-budget	**32,761**	**899**	**31,862**	**369,153**	**1,662**	**367,492**	**351,080**	.....	**351,080**

[1]In accordance with the Social Security Act as amended: "Individual Income Taxes Withheld" have been decreased and "Federal Insurance Contributions Act Taxes" correspondingly increased by $936 million to correct estimates for the quarter ending September 30, 1995. "Individual Income Taxes Withheld" have also been increased and "Federal Insurance Contribution Act Taxes" correspondingly decreased by $27 million to corrrect estimates for the calendar year 1995 and prior. "Individual Income Taxes Other" have been decreased and "Self-Employment Contribution Act Taxes" correspondingly increased by $134 million to correct estimates for the calendar year 1993 and prior.

[2]Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	38	(* *)	37	423	2	421	438	2	436
House of Representatives	59	(* *)	59	742	1	741	724	2	722
Joint items	7	.....	7	76	.....	76	78	.....	78
Congressional Budget Office	2	.....	2	22	.....	22	21	.....	21
Architect of the Capitol	4	1	4	154	8	146	173	9	164
Library of Congress	28	.....	28	349	.....	349	637	.....	637
Government Printing Office:									
Revolving fund (net)	−7	.....	−7	−7	.....	−7	16	.....	16
General fund appropriations	16	.....	16	112	.....	112	101	.....	101
General Accounting Office	26	.....	26	401	.....	401	414	.....	414
United States Tax Court	2	.....	2	32	.....	32	31	.....	31
Other Legislative Branch agencies	−5	.....	−5	16	.....	16	30	.....	30
Proprietary receipts from the public	.....	1	−1	.....	13	−13	.....	12	−12
Intrabudgetary transactions	−4	.....	−4	−25	.....	−25	−17	.....	−17
Total—Legislative Branch	**167**	**2**	**165**	**2,296**	**24**	**2,272**	**2,647**	**26**	**2,621**
The Judiciary:									
Supreme Court of the United States	2	.....	2	28	.....	28	25	.....	25
Courts of Appeals, District Courts, and other judicial services	185	(* *)	185	2,889	7	2,883	2,767	5	2,762
Other	39	.....	39	150	.....	150	116	.....	116
Total—The Judiciary	**226**	**(* *)**	**226**	**3,067**	**7**	**3,061**	**2,908**	**5**	**2,903**
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	39	.....	39	37	.....	37
Office of Management and Budget	4	.....	4	55	.....	55	56	.....	56
Other	9	.....	9	107	.....	107	120	.....	120
Total—Executive Office of the President	**16**	**.....**	**16**	**202**	**.....**	**202**	**213**	**.....**	**213**
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	34	59	−25	434	587	−153	862	763	99
Foreign military financing program	194	.....	194	2,946	.....	2,946	2,933	.....	2,933
Economic support fund and International Fund for Ireland	109	.....	109	2,237	.....	2,237	2,739	.....	2,739
Peacekeeping Operations	8	.....	8	73	.....	73	81	.....	81
Other	6	.....	6	55	.....	55	36	.....	36
Proprietary receipts from the public	.....	145	−145	.....	905	−905	.....	936	−936
Total—International Security Assistance	351	204	147	5,746	1,492	4,254	6,651	1,699	4,952
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	.....	.....	.....	1,180	.....	1,180	1,063	.....	1,063
International organizations and programs	9	.....	9	302	.....	302	496	.....	496
Other	99	6	93	601	6	595	635	.....	635
Total—Multilateral Assistance	108	6	102	2,083	6	2,077	2,194	.....	2,194
Agency for International Development:									
Sustainable development assistance program	138	.....	138	1,355	.....	1,355	1,454	.....	1,454
Assistance for eastern europe and the baltic States	75	.....	75	444	.....	444	332	.....	332
Assistance for the new independent States of the former soviet union	51	.....	51	765	.....	765	830	.....	830
Development fund for Africa	80	.....	80	645	.....	645	754	.....	754
Operating expenses	48	.....	48	467	.....	467	496	.....	496
Payment to the Foreign Service retirement and disability fund	.....	.....	.....	44	.....	44	45	.....	45
Other	−829	20	−849	−573	77	−650	255	52	203
Proprietary receipts from the public	.....	−813	813	.....	10	−10	.....	857	−857
Intrabudgetary transactions	−1	.....	−1	−2	.....	−2	−5	.....	−5
Total—Agency for International Development	−439	−793	354	3,145	86	3,059	4,161	910	3,252
Overseas Private Investment Corporation	5	24	−18	75	286	−211	50	271	−221
Peace Corps	18	.....	18	215	.....	215	235	.....	235
Other	20	.....	20	89	.....	89	97	.....	97
Total—International Development Assistance	−288	−764	476	5,608	378	5,229	6,737	1,180	5,557
International Monetary Programs	196	.....	196	694	.....	694	−265	.....	−265
Military Sales Programs:									
Special defense acquisition fund	−45	69	−114	36	173	−137	160	245	−86
Foreign military sales trust fund	1,360	.....	1,360	14,323	.....	14,323	13,417	.....	13,417
Kuwait civil reconstruction trust fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public	.....	1,088	−1,088	.....	14,747	−14,747	.....	12,469	−12,469
Other	53	.....	53	101	.....	101	58	.....	58
Total—Funds Appropriated to the President	**1,626**	**597**	**1,029**	**26,506**	**16,790**	**9,716**	**26,758**	**15,594**	**11,164**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	57	.....	57	740	.....	740	758	.....	758
Cooperative State Research, Education, and Extension Service:									
Cooperative state research activities	34	.....	34	413	.....	413	437	.....	437
Extension activities	40	.....	40	403	.....	403	435	.....	435
Other	2	.....	2	31	.....	31	37	.....	37
Animal and Plant Health Inspection Service	33	.....	33	487	.....	487	495	.....	495
Food Safety and Inspection Service	42	.....	42	537	.....	537	526	.....	526
Agricultural Marketing Service	30	(* *)	30	608	(* *)	608	672	1	671
Farm Service Agency:									
Salaries and expenses	96	.....	96	739	.....	739	691	.....	691
Conservation programs	16	.....	16	1,856	.....	1,856	1,905	.....	1,905
Federal crop insurance corporation fund	212	2	210	2,109	349	1,760	850	464	387
Commodity Credit Corporation:									
Price support and related programs	3,688	850	2,837	12,889	8,242	4,647	17,372	11,450	5,922
National Wool Act Program	.....	.....	.....	−1	.....	−1	108	.....	108
Agricultural credit insurance fund	80	64	16	636	1,301	−665	1,268	1,342	−74
Other	1	.....	1	14	.....	14	185	.....	185
Total—Farm Service Agency	4,092	916	3,176	18,243	9,893	8,350	22,379	13,255	9,123
Natural Resources Conservation Service:									
Conservation operations	33	.....	33	611	.....	611	566	.....	566
Watershed and flood prevention operations	28	.....	28	259	.....	259	275	.....	275
Other	21	.....	21	188	.....	188	130	.....	130
Rural Utilities Service:									
Rural water and waste disposal fund	232	.....	232	621	.....	621	356	.....	356
Rural electrification and telephone fund	530	658	−128	2,408	3,790	−1,382	2,310	2,942	−632
Rural development insurance fund	−96	33	−130	678	472	206	907	464	443
Other	7	17	−10	204	220	−16	141	187	−46
Rural housing and Community Development Service:									
Rural housing insurance fund	396	206	190	3,408	2,621	787	4,139	2,545	1,594
Rental assistance program	40	.....	40	482	.....	482	436	.....	436
Other	71	.....	71	173	.....	173	96	.....	96
Foreign Agricultural Service	36	.....	36	612	.....	612	1,095	.....	1,095
Food and Consumer Service:									
Food stamp program	2,227	.....	2,227	25,359	.....	25,359	25,554	.....	25,554
State child nutrition programs	313	.....	313	7,875	.....	7,875	7,499	.....	7,499
Women, infants and children programs	285	.....	285	3,679	.....	3,679	3,404	.....	3,404
Other	31	.....	31	472	.....	472	509	.....	509
Total—Food and Consumer Service	2,856	.....	2,856	37,386	.....	37,386	36,967	.....	36,967
Forest Service:									
National forest system	74	.....	74	1,286	.....	1,286	1,316	.....	1,316
Firefighting and protection funds	231	.....	231	462	.....	462	865	.....	865
Forest service permanent appropriations	51	.....	51	697	.....	697	727	.....	727
Other	27	.....	27	966	.....	966	857	.....	857
Total—Forest Service	384	.....	384	3,411	.....	3,411	3,765	.....	3,765
Other	87	4	83	611	37	574	534	37	497
Proprietary receipts from the public	.....	197	−197	.....	1,052	−1,052	.....	1,328	−1,328
Intrabudgetary transactions	(* *)	.....	(* *)	−88	.....	−88	−28	.....	−28
Total—Department of Agriculture	**8,953**	**2,032**	**6,920**	**72,423**	**18,085**	**54,339**	**77,427**	**20,760**	**56,667**
Department of Commerce:									
Economic Development Administration	30	1	29	419	9	410	362	11	350
Bureau of the Census	2	.....	2	260	.....	260	293	.....	293
Promotion of Industry and Commerce	31	.....	31	334	.....	334	370	.....	370
Science and Technology:									
National Oceanic and Atmospheric Administration	150	(* *)	149	2,059	14	2,046	1,939	17	1,922
National Institute of Standards and Technology	58	.....	58	574	.....	574	441	.....	441
Other	22	1	20	130	27	103	93	41	52
Total—Science and Technology	230	2	228	2,763	41	2,722	2,472	57	2,415
Other	−8	.....	−8	104	.....	104	97	(* *)	97
Proprietary receipts from the public	.....	11	−11	.....	128	−128	.....	122	−122
Intrabudgetary transactions	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Department of Commerce	**285**	**13**	**272**	**3,881**	**178**	**3,703**	**3,594**	**190**	**3,403**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,096	.....	1,096	24,439	.....	24,439	26,247	.....	26,247
Department of the Navy	1,407	.....	1,407	23,849	.....	23,849	25,342	.....	25,342
Department of the Air Force	883	.....	883	18,381	.....	18,381	19,219	.....	19,219
Total—Military personnel	3,387	.....	3,387	66,669	.....	66,669	70,807	.....	70,807
Operation and maintenance:									
Department of the Army	1,704	.....	1,704	22,466	.....	22,466	22,450	.....	22,450
Department of the Navy	3,146	.....	3,146	22,378	.....	22,378	25,900	.....	25,900
Department of the Air Force	2,245	.....	2,245	23,291	.....	23,291	22,850	.....	22,850
Defense agencies	1,962	.....	1,962	20,493	.....	20,493	19,683	.....	19,683
Total—Operation and maintenance	9,057	.....	9,057	88,629	.....	88,629	90,882	.....	90,882
Procurement:									
Department of the Army	584	.....	584	7,281	.....	7,281	7,468	.....	7,468
Department of the Navy	1,767	.....	1,767	19,239	.....	19,239	23,083	.....	23,083
Department of the Air Force	1,632	.....	1,632	18,465	.....	18,465	20,582	.....	20,582
Defense agencies	345	.....	345	3,928	.....	3,928	3,851	.....	3,851
Total—Procurement	4,329	.....	4,329	48,912	.....	48,912	54,984	.....	54,984
Research, development, test, and evaluation:									
Department of the Army	264	.....	264	4,925	.....	4,925	5,081	.....	5,081
Department of the Navy	1,183	.....	1,183	9,404	.....	9,404	9,230	.....	9,230
Department of the Air Force	1,222	.....	1,222	13,056	.....	13,056	12,052	.....	12,052
Defense agencies	968	.....	968	9,176	.....	9,176	8,348	.....	8,348
Total—Research, development, test and evaluation	3,636	.....	3,636	36,561	.....	36,561	34,710	.....	34,710
Military construction:									
Department of the Army	130	.....	130	998	.....	998	1,002	.....	1,002
Department of the Navy	12	.....	12	526	.....	526	806	.....	806
Department of the Air Force	82	.....	82	1,229	.....	1,229	1,330	.....	1,330
Defense agencies	415	.....	415	3,931	.....	3,931	3,688	.....	3,688
Total—Military construction	639	.....	639	6,684	.....	6,684	6,826	.....	6,826
Family housing:									
Department of the Army	131	.....	131	1,312	.....	1,312	1,228	.....	1,228
Department of the Navy	133	.....	133	1,368	.....	1,368	1,161	.....	1,161
Department of the Air Force	125	.....	125	1,104	.....	1,104	1,079	.....	1,079
Defense agencies	11	9	3	132	88	44	161	59	103
Revolving and management funds:									
Department of the Army	18	.....	18	96	.....	96	36	.....	36
Department of the Navy	344	.....	344	1,507	.....	1,507	659	.....	659
Department of the Air Force	.....	.....	.....	−1	.....	−1	.....	.....	.....
Defense agencies:									
Defense business operations fund	−1,506	.....	−1,506	1,187	.....	1,187	−1,083	.....	−1,083
Other	−8	(* *)	−8	−171	5	−176	−118	3	−121
Trust funds:									
Department of the Army	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of the Navy	1	1	(* *)	36	13	23	26	3	24
Department of the Air Force	3	3	(* *)	11	10	(* *)	8	7	(* *)
Defense agencies	44	.....	44	258	.....	258	274	.....	274
Proprietary receipts from the public:									
Department of the Army	.....	15	−15	.....	402	−402	.....	322	−322
Department of the Navy	.....	189	−189	.....	[1]−385	385	.....	602	−602
Department of the Air Force	.....	94	−94	.....	231	−231	.....	471	−471
Defense agencies	.....	147	−147	.....	367	−367	.....	377	−377
Intrabudgetary transactions:									
Department of the Army	−42	.....	−42	.....	.....	.....	(* *)	.....	(* *)
Department of the Navy	−929	.....	−929	−20	.....	−20	−72	.....	−72
Department of the Air Force	−92	.....	−92	.....	.....	.....	.....	.....	.....
Defense agencies	15	.....	15	−271	.....	−271	−158	.....	−158
Offsetting governmental receipts:									
Department of the Army	.....	4	−4	.....	14	−14	.....	2	−2
Defense agencies	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Total—Department of Defense—Military	**19,297**	**462**	**18,835**	**254,003**	**746**	**253,258**	**261,412**	**1,847**	**259,565**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	133	.....	133	1,061	.....	1,061	1,077	.....	1,077
Operation and maintenance, general	157	.....	157	1,256	.....	1,256	1,213	.....	1,213
Other	26	.....	26	1,530	.....	1,530	1,619	.....	1,619
Proprietary receipts from the public	.....	20	−20	.....	219	−219	.....	167	−167
Total—Corps of Engineers	315	20	295	3,846	219	3,627	3,909	167	3,742
Military retirement:									
Payment to military retirement fund	.....	.....	.....	10,699	.....	10,699	11,470	.....	11,470
Military retirement fund	2,410	.....	2,410	28,831	.....	28,831	27,797	.....	27,797
Intrabudgetary transactions	.....	.....	.....	−10,699	.....	−10,699	−11,470	.....	−11,470
Education benefits	1	.....	1	19	.....	19	61	.....	61
Other	7	1	6	76	5	72	81	5	76
Proprietary receipts from the public	.....	1	−1	.....	14	−14	.....	12	−12
Total—Department of Defense—Civil	**2,733**	**22**	**2,711**	**32,773**	**238**	**32,535**	**31,848**	**184**	**31,664**
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	430	.....	430	7,020	.....	7,020	6,807	.....	6,807
Impact aid	13	.....	13	952	.....	952	808	.....	808
School improvement programs	79	.....	79	1,246	.....	1,246	1,391	.....	1,391
Other	41	.....	41	350	.....	350	138	.....	138
Total—Office of Elementary and Secondary Education	562	.....	562	9,569	.....	9,569	9,144	.....	9,144
Office of Bilingual Education and Minority Languages Affairs	11	.....	11	185	.....	185	225	.....	225
Office of Special Education and Rehabilitative Services:									
Special education	229	.....	229	3,222	.....	3,222	3,177	.....	3,177
Rehabilitation services and disability research	217	.....	217	2,410	.....	2,410	2,334	.....	2,334
Special institutions for persons with disabilities	10	.....	10	127	.....	127	137	.....	137
Office of Vocational and Adult Education	105	.....	105	1,348	.....	1,348	1,481	.....	1,481
Office of Postsecondary Education:									
College housing loans	2	4	−2	11	54	−43	19	60	−42
Student financial assistance	805	.....	805	6,862	.....	6,862	7,047	.....	7,047
Higher education	86	.....	86	847	.....	847	871	.....	871
Howard University	14	.....	14	194	.....	194	210	.....	210
Federal direct student loan program	35	.....	35	595	.....	595	840	.....	840
Federal family education loans	1,423	.....	1,423	3,664	.....	3,664	5,188	.....	5,188
Other	−2	.....	−2	1	.....	1	−1	.....	−1
Total—Office of Postsecondary Education	2,363	4	2,359	12,173	54	12,119	14,173	60	14,113
Office of Educational Research and Improvement	37	.....	37	478	.....	478	397	.....	397
Departmental management	36	.....	36	503	.....	503	405	.....	405
Proprietary receipts from the public	.....	−3	3	.....	61	−61	.....	90	−90
Total—Department of Education	**3,571**	**2**	**3,569**	**30,015**	**115**	**29,900**	**31,471**	**150**	**31,321**
Department of Energy:									
Atomic energy defense activities	852	.....	852	11,627	.....	11,627	11,763	.....	11,763
Energy programs:									
General science and research activities	59	.....	59	1,054	.....	1,054	1,340	.....	1,340
Energy supply, R and D activities	327	.....	327	3,115	.....	3,115	3,326	.....	3,326
Uranium supply and enrichment activities	16	.....	16	122	.....	122	109	.....	109
Fossil energy research and development	66	.....	66	471	.....	471	440	.....	440
Energy conservation	55	.....	55	624	.....	624	671	.....	671
Strategic petroleum reserve	16	.....	16	236	.....	236	215	.....	215
Nuclear waste disposal fund	17	.....	17	195	.....	195	375	.....	375
Uranium enrichment decontamination and decommissioning fund	63	.....	63	317	.....	317	349	.....	349
Other	−77	(* *)	−78	548	1	546	552	1	551
Total—Energy programs	542	(* *)	542	6,682	1	6,681	7,377	1	7,376
Power Marketing Administration	569	117	452	2,027	1,840	187	2,046	1,808	238
Departmental administration	−79	.....	−79	298	.....	298	338	.....	338
Proprietary receipts from the public	.....	175	−175	.....	1,965	−1,965	.....	1,697	−1,697
Intrabudgetary transactions	−3	.....	−3	−579	.....	−579	−399	.....	−399
Offsetting governmental receipts	.....	−33	33	.....	50	−50	.....	.....	.....
Total—Department of Energy	**1,881**	**259**	**1,622**	**20,055**	**3,856**	**16,199**	**21,124**	**3,506**	**17,618**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	76	(* *)	76	869	4	865	863	5	858
Health Resources and Services Administration	276	.....	276	3,960	.....	3,960	2,613	.....	2,613
Indian Health Services	145	.....	145	2,032	.....	2,032	2,012	.....	2,012
Centers for Disease Control and Prevention	158	.....	158	2,167	.....	2,167	1,786	.....	1,786
National Institutes of Health	1,153	.....	1,153	10,217	.....	10,217	10,883	.....	10,883
Substance Abuse and Mental Health Services Administration	200	.....	200	2,083	.....	2,083	2,444	.....	2,444
Agency for Health Care Policy and Research	9	.....	9	81	.....	81	133	.....	133
Total—Public Health Service	2,017	(* *)	2,016	21,410	4	21,405	20,733	5	20,728
Health Care Financing Administration:									
Grants to States for Medicaid	7,747	.....	7,747	91,990	.....	91,990	89,070	.....	89,070
Payments to health care trust funds	5,453	.....	5,453	66,325	.....	66,325	41,492	.....	41,492
Federal hospital insurance trust fund:									
Benefit payments	9,595	.....	9,595	124,088	.....	124,088	113,583	.....	113,583
Administrative expenses	118	.....	118	1,229	.....	1,229	1,300	.....	1,300
Quinquennial military service credit adjustment	.....	.....	.....	2,366	.....	2,366	.....	.....	.....
Total—FHI trust fund	9,713	.....	9,713	127,683	.....	127,683	114,883	.....	114,883
Federal supplementary medical insurance trust fund:									
Benefit payments	4,333	.....	4,333	67,176	.....	67,176	63,491	.....	63,491
Administrative expenses	159	.....	159	1,771	.....	1,771	1,722	.....	1,722
Total—FSMI trust fund	4,492	.....	4,492	68,946	.....	68,946	65,213	.....	65,213
Other	−19	.....	−19	−46	.....	−46	−1	.....	−1
Total—Health Care Financing Administration	27,385	.....	27,385	354,898	.....	354,898	310,657	.....	310,657
Administration for children and families:									
Family support payments to States	1,142	.....	1,142	16,670	.....	16,670	17,133	.....	17,133
Low income home energy assistance	48	.....	48	1,067	.....	1,067	1,419	.....	1,419
Refugee and entrant assistance	32	.....	32	361	.....	361	393	.....	393
Payments to States for the job opportunities and basic skills training program	64	.....	64	931	.....	931	953	.....	953
Payments to States for the child care and development block grant	61	.....	61	933	.....	933	933	.....	933
Social services block grant	95	.....	95	2,484	.....	2,484	2,797	.....	2,797
Children and families services programs	273	.....	273	4,750	.....	4,750	4,726	.....	4,726
Payments to States for foster care and adoption assistance	309	.....	309	3,691	.....	3,691	3,244	.....	3,244
Other	32	.....	32	135	.....	135	396	.....	396
Total—Administration for children and families	2,055	.....	2,055	31,023	.....	31,023	31,993	.....	31,993
Administration on aging	92	.....	92	818	.....	818	951	.....	951
Other	−24	.....	−24	435	.....	435	529	.....	529
Proprietary receipts from the public	.....	1,664	−1,664	.....	20,088	−20,088	.....	20,291	−20,291
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−4,854	.....	−4,854	−61,702	.....	−61,702	−36,988	.....	−36,988
Payments for tax and other credits:									
Federal hospital insurance trust fund	−598	.....	−598	−4,623	.....	−4,623	−4,504	.....	−4,504
Quinquennial adjustment for military service credits from FHI	.....	.....	.....	−2,366	.....	−2,366	.....	.....	.....
Total—Department of Health and Human Services	**26,073**	**1,664**	**24,409**	**339,894**	**20,092**	**319,802**	**323,371**	**20,296**	**303,075**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	55	26	29	188	126	62	185	132	53
Credit accounts:									
Federal housing administration fund	6,863	7,898	−1,036	15,673	19,246	−3,574	7,001	8,117	−1,115
Housing for the elderly or handicapped fund	−19	63	−81	442	624	−182	485	693	−209
Other	78	.....	78	720	.....	720	635	.....	635
Rent supplement payments	8	.....	8	92	.....	92	145	.....	145
Homeownership assistance	−28	.....	−28	62	.....	62	117	.....	117
Rental housing assistance	55	.....	55	664	.....	664	655	.....	655
Rental housing development grants	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Low-rent public housing	23	.....	23	637	.....	637	662	.....	662
Public housing grants	327	.....	327	3,911	.....	3,911	3,780	.....	3,780
College housing grants	1	.....	1	17	(* *)	17	18	(* *)	18
Lower income housing assistance	797	.....	797	9,294	.....	9,294	10,588	.....	10,588
Section 8 contract renewals	64	.....	64	5,566	.....	5,566	5,521	.....	5,521
Other	42	.....	42	429	.....	429	189	.....	189
Total—Housing programs	8,265	7,987	278	37,695	19,996	17,698	29,982	8,942	21,040
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	5	12	−7	263	199	64	294	202	92
Payments for operation of low-income housing projects	207	.....	207	2,688	.....	2,688	2,762	.....	2,762
Community Partnerships Against Crime	42	.....	42	259	.....	259	178	.....	178
Other	13	.....	13	111	.....	111	31	.....	31
Total—Public and Indian Housing programs	268	12	255	3,321	199	3,121	3,266	202	3,064
Government National Mortgage Association:									
Management and liquidating functions fund	.....	.....	.....	.....	(* *)	(* *)	(* *)	1	−1
Guarantees of mortgage-backed securities	20	61	−41	227	789	−562	372	827	−455
Total—Government National Mortgage Association	20	61	−41	227	789	−563	372	828	−456
Community Planning and Development:									
Community Development Grants	340	.....	340	4,545	.....	4,545	4,333	.....	4,333
Home investment partnerships program	116	.....	116	1,206	.....	1,206	1,179	.....	1,179
Other	30	47	−17	364	159	205	334	125	209
Total—Community Planning and Development	486	47	439	6,114	159	5,955	5,845	125	5,721
Management and Administration	32	.....	32	426	.....	426	465	.....	465
Other	18	.....	18	68	.....	68	65	.....	65
Proprietary receipts from the public	.....	453	−453	.....	1,181	−1,181	.....	843	−843
Offsetting governmental receipts	.....	.....	.....	.....	13	−13	.....	10	−10
Total—Department of Housing and Urban Development	**9,089**	**8,561**	**528**	**47,850**	**22,338**	**25,512**	**39,995**	**10,950**	**29,045**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	22	.....	22	531	.....	531	614	.....	614
Other	265	.....	265	603	.....	603	677	.....	677
Minerals Management Service	50	.....	50	641	.....	641	663	.....	663
Office of Surface Mining Reclamation and Enforcement	25	.....	25	313	.....	313	313	.....	313
Total—Land and minerals management	362	.....	362	2,088	.....	2,088	2,267	.....	2,267
Water and science:									
Bureau of Reclamation:									
Construction program	36	.....	36	280	.....	280	301	.....	301
Operation and maintenance	29	.....	29	260	.....	260	259	.....	259
Other	75	−6	82	405	113	292	422	158	264
United States Geological Survey	62	.....	62	687	.....	687	705	.....	705
Other	−19	2	−21	127	27	100	208	26	182
Total—Water and science	184	−4	188	1,759	140	1,619	1,896	184	1,711
Fish and wildlife and parks:									
United States Fish and Wildlife Service	87	.....	87	1,220	.....	1,220	1,249	.....	1,249
National Park Service	148	.....	148	1,526	.....	1,526	[2]1,572	.....	1,572
Total—Fish and wildlife and parks	235	.....	235	2,746	.....	2,746	2,821	.....	2,821

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	120	.....	120	1,442	.....	1,442	1,520	.....	1,520
Indian tribal funds	11	.....	11	247	.....	247	256	.....	256
Other	26	1	25	332	13	318	426	11	415
Total—Bureau of Indian Affairs	158	1	157	2,020	13	2,007	2,202	11	2,190
Insular affairs	74	.....	74	320	.....	320	495	.....	495
Other departmental offices	2	.....	2	127	.....	127	105	.....	105
Proprietary receipts from the public	.....	246	−246	.....	1,929	−1,929	.....	[2]1,906	−1,906
Intrabudgetary transactions	−22	.....	−22	−258	.....	−258	−291	.....	−291
Offsetting governmental receipts	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	3	−3
Total—Department of the Interior	**993**	**243**	**750**	**8,803**	**2,083**	**6,720**	**9,495**	**2,104**	**7,390**
Department of Justice:									
General Administration:									
Community Oriented Policing Services	48	.....	48	313	.....	313	245	.....	245
Other	−25	.....	−25	167	.....	167	154	.....	154
Legal activities	222	.....	222	2,709	.....	2,709	2,766	.....	2,766
Federal Bureau of Investigation	150	.....	150	2,305	.....	2,305	2,041	.....	2,041
Drug Enforcement Administration	58	.....	58	746	.....	746	788	.....	788
Immigration and Naturalization Service	211	.....	211	2,246	.....	2,246	1,805	.....	1,805
Federal Prison System	253	11	243	3,151	138	3,013	2,876	128	2,748
Office of Justice Programs	69	.....	69	1,123	.....	1,123	723	.....	723
Other	57	.....	57	352	.....	352	434	.....	434
Intrabudgetary transactions	−3	.....	−3	−37	.....	−37	−40	.....	−40
Offsetting governmental receipts	.....	118	−118	.....	987	−987	.....	879	−879
Total—Department of Justice	**1,039**	**129**	**910**	**13,076**	**1,125**	**11,951**	**11,793**	**1,007**	**10,786**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	376	.....	376	4,296	.....	4,296	4,690	.....	4,690
Community Service Employment for Older Americans	28	.....	28	382	.....	382	411	.....	411
Federal unemployment benefits and allowances	14	.....	14	289	.....	289	226	.....	226
State unemployment insurance and employment service operations	−24	.....	−24	96	.....	96	34	.....	34
Advances to the unemployment trust fund and other funds	436	.....	436	436	.....	436	994	.....	994
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,514	.....	1,514	22,600	.....	22,600	21,628	.....	21,628
State administrative expenses	275	.....	275	3,180	.....	3,180	3,197	.....	3,197
Federal administrative expenses	10	.....	10	196	.....	196	190	.....	190
Veterans employment and training	14	.....	14	167	.....	167	186	.....	186
Other	(* *)	.....	(* *)	3	.....	3	3	.....	3
Total—Unemployment trust fund	1,814	.....	1,814	26,146	.....	26,146	25,205	.....	25,205
Other	8	.....	8	80	.....	80	88	.....	88
Total—Employment and Training Administration	2,653	.....	2,653	31,726	.....	31,726	31,647	.....	31,647
Pension Benefit Guaranty Corporation	81	511	−430	1,001	1,852	−851	1,328	1,758	−430
Employment Standards Administration:									
Salaries and expenses	21	.....	21	258	.....	258	246	.....	246
Special benefits	−374	.....	−374	70	.....	70	81	.....	81
Black lung disability trust fund	488	.....	488	986	.....	986	987	.....	987
Other	9	.....	9	135	.....	135	134	.....	134
Occupational Safety and Health Administration	25	.....	25	288	.....	288	293	.....	293
Bureau of Labor Statistics	20	.....	20	281	.....	281	278	.....	278
Other	24	.....	24	436	.....	436	481	.....	481
Proprietary receipts from the public	.....	1	−1	.....	6	−6	.....	6	−6
Intrabudgetary transactions	−245	.....	−245	−826	.....	−826	−1,620	.....	−1,620
Total—Department of Labor	**2,701**	**511**	**2,190**	**34,353**	**1,857**	**32,496**	**33,857**	**1,765**	**32,093**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	140	.....	140	1,666	.....	1,666	1,570	.....	1,570
Acquisition and maintenance of buildings abroad	12	.....	12	496	.....	496	536	.....	536
Payment to Foreign Service retirement and disability fund	.....	.....	.....	245	.....	245	267	.....	267
Foreign Service retirement and disability fund	41	.....	41	466	.....	466	447	.....	447
Other	31	.....	31	417	.....	417	452	.....	452
Total—Administration of Foreign Affairs	224	.....	224	3,291	.....	3,291	3,273	.....	3,273
International organizations and Conferences	46	.....	46	1,097	.....	1,097	1,542	.....	1,542
Migration and refugee assistance	19	.....	19	637	.....	637	705	.....	705
Other	26	.....	26	225	.....	225	148	.....	148
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions	(* *)	.....	(* *)	−297	.....	−297	−320	.....	−320
Total—Department of State	**315**	**(* *)**	**314**	**4,953**	**(* *)**	**4,953**	**5,348**	**(* *)**	**5,347**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,965	.....	1,965	19,544	.....	19,544	19,113	.....	19,113
Other	24	.....	24	199	.....	199	183	.....	183
Other programs	18	.....	18	236	.....	236	205	.....	205
Total—Federal Highway Administration	2,007	.....	2,007	19,978	.....	19,978	19,501	.....	19,501
National Highway Traffic Safety Administration	24	.....	24	265	.....	265	277	.....	277
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	1	.....	1	627	.....	627	806	.....	806
Other	75	(* *)	75	390	11	380	241	10	231
Total—Federal Railroad Administration	76	(* *)	76	1,017	11	1,007	1,047	10	1,037
Federal Transit Administration:									
Formula grants	167	.....	167	689	.....	689	751	.....	751
Discretionary grants	153	.....	153	2,226	.....	2,226	2,029	.....	2,029
Trust fund share of expenses	.....	.....	.....	1,110	.....	1,110	1,150	.....	1,150
Other	36	.....	36	348	.....	348	508	.....	508
Total—Federal Transit Administration	356	.....	356	4,373	.....	4,373	4,437	.....	4,437
Federal Aviation Administration:									
Operations	188	.....	188	2,376	.....	2,376	1,967	.....	1,967
Airport and airway trust fund:									
Grants-in-aid for airports	165	.....	165	1,655	.....	1,655	1,826	.....	1,826
Facilities and equipment	243	.....	243	2,443	.....	2,443	2,638	.....	2,638
Research, engineering and development	23	.....	23	233	.....	233	232	.....	232
Trust fund share of operations	185	.....	185	2,223	.....	2,223	2,546	.....	2,546
Total—Airport and airway trust fund	617	.....	617	6,554	.....	6,554	7,242	.....	7,242
Other	(* *)	2	−2	(* *)	5	−4	1	3	−2
Total—Federal Aviation Administration	805	2	802	8,930	5	8,925	9,209	3	9,206
Coast Guard:									
Operating expenses	186	.....	186	2,504	.....	2,504	2,559	.....	2,559
Acquisition, construction, and improvements	7	.....	7	350	.....	350	262	.....	262
Retired pay	46	.....	46	569	.....	569	547	.....	547
Other	18	1	17	247	6	241	309	6	303
Total—Coast Guard	257	1	256	3,669	6	3,663	3,676	6	3,670
Maritime Administration	57	26	31	656	350	306	766	320	446
Other	26	2	24	377	12	364	356	11	345
Proprietary receipts from the public	.....	1	−1	.....	12	−12	.....	9	−9
Intrabudgetary transactions	.....	.....	.....	5	.....	5	(* *)	.....	(* *)
Offsetting governmental receipts	.....	10	−10	.....	98	−98	.....	134	−134
Total—Department of Transportation	**3,608**	**42**	**3,566**	**39,272**	**495**	**38,777**	**39,270**	**494**	**38,776**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	−63	52	−115	−1,402	241	−1,643	−2,445	22	−2,467
Other	43	.....	43	551	.....	551	328	.....	328
Financial Management Service:									
Salaries and expenses	12	.....	12	196	.....	196	190	.....	190
Payment to the Resolution Funding Corporation	.....	.....	.....	2,328	.....	2,328	2,328	.....	2,328
Claims, judgements, and relief acts	44	.....	44	509	.....	509	1,104	.....	1,104
Net interest paid to loan guarantee financing accounts	1,972	.....	1,972	2,350	.....	2,350	2,541	.....	2,541
Other	1	.....	1	1,304	.....	1,304	69	.....	69
Total—Financial Management Service	2,029	.....	2,029	6,688	.....	6,688	6,233	.....	6,233
Federal Financing Bank	−110	.....	−110	(* *)	.....	(* *)	3	.....	3
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	27	.....	27	396	.....	396	374	.....	374
Internal revenue collections for Puerto Rico	18	.....	18	221	.....	221	206	.....	206
United States Customs Service	138	.....	138	1,841	.....	1,841	1,781	.....	1,781
Bureau of Engraving and Printing	3	.....	3	20	.....	20	−20	.....	−20
United States Mint	53	−489	541	619	651	−32	56	.....	56
Bureau of the Public Debt	32	.....	32	295	.....	295	320	.....	320
Internal Revenue Service:									
Processing, assistance, and management	114	.....	114	1,671	.....	1,671	1,793	.....	1,793
Tax law enforcement	313	.....	313	4,160	.....	4,160	4,361	.....	4,361
Information systems	101	.....	101	1,431	.....	1,431	1,563	.....	1,563
Payment where earned income credit exceeds liability for tax	144	.....	144	19,159	.....	19,159	15,244	.....	15,244
Refunding internal revenue collections, interest	213	.....	213	2,172	.....	2,172	2,655	.....	2,655
Other	(* *)	(* *)	(* *)	1	(* *)	1	2	(* *)	1
Total—Internal Revenue Service	885	(* *)	885	28,595	(* *)	28,595	25,618	(* *)	25,617
United States Secret Service	56	.....	56	555	.....	555	528	.....	528
Comptroller of the Currency	26	−1	27	385	405	−20	398	389	9
Office of Thrift Supervison	9	1	8	154	173	−19	156	155	1
Interest on the public debt:									
Public issues (accrual basis)	19,884	.....	19,884	241,730	.....	241,730	234,241	.....	234,241
Special issues (cash basis)	788	.....	788	102,225	.....	102,225	98,173	.....	98,173
Total—Interest on the public debt	20,673	.....	20,673	343,955	.....	343,955	332,414	.....	332,414
Other	15	.....	15	114	.....	114	63	.....	63
Proprietary receipts from the public	.....	2,642	−2,642	.....	6,253	−6,253	.....	5,495	−5,495
Intrabudgetary transactions	−1,593	.....	−1,593	−8,764	.....	−8,764	−10,393	.....	−10,393
Offsetting governmental receipts	.....	69	−69	.....	1,172	−1,172	.....	1,076	−1,076
Total—Department of the Treasury	**22,241**	**2,274**	**19,967**	**374,224**	**8,895**	**365,330**	**355,617**	**7,137**	**348,480**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,268	.....	1,268	16,048	.....	16,048	15,933	.....	15,933
Other	63	15	48	619	196	422	718	258	460
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	144	57	87	771	693	78	919	579	340
Loan guaranty revolving fund	29	56	−27	356	366	−10	419	427	−8
Other	4	13	−8	130	127	3	150	130	20
Compensation and pensions	109	.....	109	17,170	.....	17,170	17,939	.....	17,939
Readjustment benefits	52	.....	52	1,212	.....	1,212	1,191	.....	1,191
Post-Vietnam era veterans education account	2	.....	2	43	.....	43	58	.....	58
Insurance funds:									
National service life	113	.....	113	1,240	.....	1,240	1,249	.....	1,249
United States government life	1	.....	1	15	.....	15	18	.....	18
Veterans special life	14	3	12	145	179	−34	141	178	−37
Other	9	.....	9	41	.....	41	47	.....	47
Total—Veterans Benefits Administration	478	128	350	21,124	1,364	19,760	22,131	1,313	20,817
Construction	67	.....	67	698	(* *)	698	641	(* *)	641
Departmental administration	−29	.....	−29	946	.....	946	954	.....	954
Proprietary receipts from the public:									
National service life	.....	16	−16	.....	236	−236	.....	272	−272
United States government life	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other	.....	55	−55	.....	709	−709	.....	746	−746
Intrabudgetary transactions	(* *)	.....	(* *)	−13	.....	−13	−18	.....	−18
Total—Department of Veterans Affairs	**1,846**	**214**	**1,632**	**39,422**	**2,506**	**36,915**	**40,358**	**2,589**	**37,769**
Environmental Protection Agency:									
Program and research operations	1	.....	1	41	.....	41	892	.....	892
Environmental programs and management	129	.....	129	1,688	.....	1,688	1,330	.....	1,330
State and tribal assistance grants	265	.....	265	2,573	.....	2,573	2,455	.....	2,455
Hazardous substance superfund	161	.....	161	1,416	.....	1,416	1,472	.....	1,472
Other	59	(* *)	59	836	1	835	711	1	711
Proprietary receipts from the public	.....	17	−17	.....	249	−249	.....	252	−252
Intrabudgetary transactions	.....	.....	.....	−250	.....	−250	−250	.....	−250
Offsetting governmental receipts	.....	1	−1	.....	8	−8	.....	9	−9
Total—Environmental Protection Agency	**614**	**18**	**596**	**6,303**	**257**	**6,046**	**6,610**	**262**	**6,349**
General Services Administration:									
Real property activities	385	.....	385	390	.....	390	375	.....	375
Supply and technology activities	−93	.....	−93	−21	.....	−21	79	.....	79
Information Technology Service	16	.....	16	146	.....	146	105	.....	105
Other	10	.....	10	133	.....	133	160	.....	160
Proprietary receipts from the public	.....	6	−6	.....	23	−23	.....	11	−11
Total—General Services Administration	**317**	**6**	**311**	**648**	**23**	**625**	**720**	**11**	**709**
National Aeronautics and Space Administration:									
Human space flight	468	.....	468	5,452	.....	5,452	3,528	.....	3,528
Science, aeronautics and technology	489	.....	489	5,018	.....	5,018	2,707	.....	2,707
Mission support	282	.....	282	2,373	.....	2,373	2,029	.....	2,029
Research and development	47	.....	47	511	.....	511	3,286	.....	3,286
Space flight, control and data communications	11	.....	11	241	.....	241	1,409	.....	1,409
Construction of facilities	20	.....	20	265	.....	265	305	.....	305
Research and program management	(* *)	.....	(* *)	6	.....	6	98	.....	98
Other	3	.....	3	17	.....	17	16	.....	16
Total—National Aeronautics and Space Administration	**1,320**	.....	**1,320**	**13,882**	.....	**13,882**	**13,377**	.....	**13,377**
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	284	.....	284	3,736	.....	3,736	4,040	.....	4,040
Payment to civil service retirement and disability fund	20,060	.....	20,060	20,060	.....	20,060	19,935	.....	19,935
Civil service retirement and disability fund	3,362	.....	3,362	39,778	.....	39,778	38,435	.....	38,435
Employees life insurance fund	1	147	−147	1,632	2,732	−1,100	1,600	2,516	−916
Employees and retired employees health benefits fund	1,319	1,372	−53	16,158	15,715	443	15,890	16,214	−324
Other	−29	.....	−29	43	.....	43	77	.....	77
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	−20,060	.....	−20,060	−20,060	.....	−20,060	−19,935	.....	−19,935
Other	−2	.....	−2	−28	.....	−28	−33	.....	−33
Total—Office of Personnel Management	**4,934**	**1,519**	**3,415**	**61,319**	**18,447**	**42,872**	**60,009**	**18,730**	**41,279**

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	400	43	357	895	477	418	514	523	−10
Disaster loan fund	194	24	171	542	310	232	650	230	420
Other	2	1	1	16	13	3	20	15	5
Other	−219	(* *)	−219	219	(* *)	219	264	1	263
Total—Small Business Administration	**377**	**68**	**310**	**1,672**	**801**	**872**	**1,447**	**770**	**678**
Social Security Administration:									
Payments to Social Security trust funds	21	.....	21	6,134	.....	6,134	5,476	.....	5,476
Special benefits for disabled coal miners	54	.....	54	671	.....	671	716	.....	716
Supplemental security income program	196	.....	196	26,074	.....	26,074	26,488	.....	26,488
Office of the Inspector General	−2	.....	−2	6	.....	6	(* *)	.....	(* *)
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	25,283	.....	25,283	299,987	.....	299,987	288,622	.....	288,622
Administrative expenses	114	.....	114	1,791	.....	1,791	1,799	.....	1,799
Payment to railroad retirement account	.....	.....	.....	3,554	.....	3,554	4,052	.....	4,052
Quinquennial military service credit adjustment	.....	.....	.....	129	.....	129	.....	.....	.....
Total—FOASI trust fund	25,397	.....	25,397	305,461	.....	305,461	294,474	.....	294,474
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,663	.....	3,663	43,278	.....	43,278	40,242	.....	40,242
Administrative expenses	89	.....	89	1,075	.....	1,075	1,070	.....	1,070
Payment to railroad retirement account	.....	.....	.....	2	.....	2	68	.....	68
Quinquennial military service credit adjustment	.....	.....	.....	203	.....	203	.....	.....	.....
Total—FDI trust fund	3,751	.....	3,751	44,558	.....	44,558	41,380	.....	41,380
Proprietary receipts from the public:									
On-budget	.....	143	−143	.....	1,187	−1,187	.....	825	−825
Off-budget	.....	(* *)	(* *)	.....	18	−18	.....	9	−9
Intrabudgetary transactions:									
On-budget:									
Quinquennial Adjustment for Military Service Credits from FOASI and FDI:	.....	.....	.....	−332	.....	−332	.....	.....	.....
Off-budget[3]	−21	.....	−21	−6,133	.....	−6,133	−5,475	.....	−5,475
Total—Social Security Administration	**29,398**	**143**	**29,255**	**376,437**	**1,205**	**375,232**	**383,060**	**835**	**362,226**
Other independent agencies:									
Appalachian Regional Commission	38	.....	38	183	1	182	159	2	156
Corporation for National and Community Service	47	.....	47	477	.....	477	425	.....	425
Corporation for Public Broadcasting	.....	.....	.....	275	.....	275	286	.....	286
District of Columbia:									
Federal payment	.....	.....	.....	712	.....	712	714	.....	714
Other	(* *)	.....	(* *)	1	12	−11	7	12	−5
Equal Employment Opportunity Commission	14	(* *)	13	225	1	224	235	1	234
Export-Import Bank of the United States	125	100	25	1,004	1,564	−560	1,224	1,277	−53
Federal Communications Commission	−26	3	−28	1,010	32	978	985	51	935
Federal Deposit Insurance Corporation:									
Bank insurance fund	68	219	−150	1,277	2,366	−1,088	2,454	9,371	−6,916
Savings association insurance fund	84	269	−184	170	1,229	−1,059	45	1,146	−1,101
FSLIC resolution fund:									
Resolution trust corporation closeout	−67	368	−435	1,129	7,682	−6,553	4,560	15,195	−10,635
Other	123	64	59	857	890	−33	2,320	1,230	1,090
Affordable housing and bank enterprise	.....	.....	.....	1	.....	1	5	.....	5
Total—Federal Deposit Insurance Corporation	208	919	−711	3,435	12,167	−8,732	9,385	26,941	−17,557
Federal Emergency Management Agency:									
Public enterprise funds	24	52	−29	780	420	360	815	353	462
Disaster relief	223	.....	223	2,232	.....	2,232	2,116	.....	2,116
Emergency management planning and assistance	12	.....	12	247	.....	247	284	.....	284
Other	16	.....	16	274	11	263	293	18	275
Federal Trade Commission	−9	.....	−9	35	.....	35	31	.....	31
Legal Services Corporation	22	.....	22	282	.....	282	429	.....	429
National Archives and Records Administration	12	(* *)	12	200	1	199	220	1	219
National Credit Union Administration:									
Credit union share insurance fund	−24	1	−25	42	200	−158	5	302	−297
Central liquidity facility	.....	.....	.....	.....	.....	.....	10	10	(* *)
Other	5	(* *)	5	−16	5	−21	28	5	22

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	10	.....	10	137	.....	137	175	.....	175
National Endowment for the Humanities	14	.....	14	148	.....	148	180	.....	180
National Labor Relations Board	11	.....	11	166	.....	166	174	.....	174
National Science Foundation	310	.....	310	3,012	.....	3,012	2,847	.....	2,847
Nuclear Regulatory Commission	42	7	34	511	454	57	530	502	28
Panama Canal Commission	51	56	−5	620	657	−37	575	622	−47
Postal Service:									
Public enterprise funds (off-budget)	8,205	4,736	3,469	56,568	57,194	−626	52,975	54,943	−1,969
Payment to the Postal Service fund	.....	.....	.....	122	.....	122	130	.....	130
Railroad Retirement Board:									
Federal windfall subsidy	19	.....	19	233	.....	233	251	.....	251
Federal payments to the railroad retirement accounts	(* *)	.....	(* *)	227	.....	227	225	.....	225
Railroad unemployment insurance trust fund:									
Benefit payments	4	.....	4	65	.....	65	60	.....	60
Administrative expenses	1	.....	1	18	.....	18	17	.....	17
Rail industry pension fund:									
Benefit payments	239	.....	239	2,854	.....	2,854	2,825	.....	2,825
Advances from FOASDI fund	−92	.....	−92	−1,110	.....	−1,110	−1,099	.....	−1,099
OASDI certifications	92	.....	92	1,110	.....	1,110	1,099	.....	1,099
Administrative expenses	5	.....	5	71	.....	71	71	.....	71
Interest on refunds of taxes	(* *)	.....	(* *)	11	.....	11	28	.....	28
Other	(* *)	.....	(* *)	6	.....	6	6	.....	6
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	.....	.....	.....	−3,556	.....	−3,556	−4,120	.....	−4,120
Other	.....	.....	.....	21	.....	21	2	.....	2
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	86	.....	86	90	.....	90
Interest on refund of taxes	(* *)	.....	(* *)	22	.....	22	1	.....	1
Railroad Social Security equivalent benefit account:									
Benefit payments	412	.....	412	4,939	.....	4,939	4,891	.....	4,891
Interest on refund of taxes	(* *)	.....	(* *)	8	.....	8	10	.....	10
Other	(* *)	.....	(* *)	1	.....	1	2	.....	2
Total—Railroad Retirement Board	688	.....	688	5,007	.....	5,007	4,359	.....	4,359
Oversight Board	(* *)	.....	(* *)	559	.....	559	−1	.....	−1
Securities and Exchange Commission	2	.....	2	42	.....	42	122	.....	122
Smithsonian Institution	41	.....	41	432	.....	432	432	.....	432
Tennessee Valley Authority	815	773	42	9,395	8,639	757	9,169	7,855	1,313
United States Enrichment Corporation Fund	114	213	−99	1,322	1,553	−231	1,309	1,638	−330
United States Information Agency	91	(* *)	91	1,177	(* *)	1,177	1,160	(* *)	1,160
Other	119	30	89	[4]1,230	356	875	[5]1,638	358	1,280
Total—Other independent agencies	**11,201**	**6,891**	**4,311**	**91,844**	**83,267**	**8,577**	**93,422**	**94,893**	**−1,470**
Undistributed offsetting receipts:									
Other interest	.....	(* *)	(* *)	.....	1	−1	.....	1	−1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of Defense—Civil:									
Military retirement fund	−929	.....	−929	−11,174	.....	−11,174	−12,238	.....	−12,238
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	−147	.....	−147	−1,787	.....	−1,787	−1,824	.....	−1,824
Postal Service employer contributions	−54	.....	−54	−522	.....	−522	−564	.....	−564
Payments for military service credits	.....	.....	.....	−73	.....	−73	−61	.....	−61
Department of State:									
Foreign Service retirement and disability fund	−9	.....	−9	−110	.....	−110	−111	.....	−111
Office of Personnel Management:									
Civil service retirement and disability fund	−4,153	.....	−4,153	−13,592	.....	−13,592	−13,162	.....	−13,162
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	−436	.....	−436	−5,063	.....	−5,063	−5,209	.....	−5,209
Payments for military service credits	.....	.....	.....	−263	.....	−263	−225	.....	−225
Federal disability insurance trust fund:									
Federal employer contributions	−78	.....	−78	−905	.....	−905	−931	.....	−931
Payments for military service credits	.....	.....	.....	−47	.....	−47	−67	.....	−67
Independent agencies:									
Court of Veterans Appeals retirement fund	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Employer share, employee retirement	−5,806	.....	−5,806	−33,536	.....	−33,536	−34,392	.....	−34,392

Table 5. Outlays of the U.S. Government, September 1996 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	(* *)	.....	(* *)	−21	.....	−21	−20	.....	−20
Department of Defense—Civil:									
Corps of Engineers	−14	.....	−14	−55	.....	−55	−46	.....	−46
Military retirement fund	67	.....	67	−11,501	.....	−11,501	−10,915	.....	−10,915
Education benefits fund	(* *)	.....	(* *)	−35	.....	−35	−40	.....	−40
Soldiers' and airmen's home permanent fund	(* *)	.....	(* *)	−6	.....	−6	−9	.....	−9
Other	(* *)	.....	(* *)	−2	.....	−2	−2	.....	−2
Department of Health and Human Services:									
Federal hospital insurance trust fund	−17	.....	−17	−10,389	.....	−10,389	−10,870	.....	−10,870
Federal supplementary medical insurance trust fund	−21	.....	−21	−1,388	.....	−1,388	−1,935	.....	−1,935
Department of Labor:									
Unemployment trust fund	14	.....	14	−3,373	.....	−3,373	−2,707	.....	−2,707
Department of State:									
Foreign Service retirement and disability fund	(* *)	.....	(* *)	−632	.....	−632	−612	.....	−612
Department of Transportation:									
Highway trust fund	−44	.....	−44	−1,321	.....	−1,321	−1,168	.....	−1,168
Airport and airway trust fund	−11	.....	−11	−759	.....	−759	−757	.....	−757
Oil spill liability trust fund	(* *)	.....	(* *)	−67	.....	−67	−63	.....	−63
Department of Veterans Affairs:									
National service life insurance fund	−2	.....	−2	−1,050	.....	−1,050	−1,074	.....	−1,074
United States government life Insurance Fund	(* *)	.....	(* *)	−7	.....	−7	−9	.....	−9
Environmental Protection Agency	(* *)	.....	(* *)	−59	.....	−59	−51	.....	−51
National Aeronautics and Space Administration	(* *)	.....	(* *)	−1	.....	−1	−1	.....	−1
Office of Personnel Management:									
Civil service retirement and disability fund	−137	.....	−137	−29,239	.....	−29,239	−28,056	.....	−28,056
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund	−75	.....	−75	−34,026	.....	−34,026	−31,417	.....	−31,417
Federal disability insurance trust fund	−19	.....	−19	−2,481	.....	−2,481	−1,888	.....	−1,888
Independent agencies:									
Railroad Retirement Board	−101	.....	−101	−1,108	.....	−1,108	−1,033	.....	−1,033
Other	−3	.....	−3	[4]−31	.....	−31	[5]−28	.....	−28
Other	−21	.....	−21	−477	.....	−477	−479	.....	−479
Total—Interest received by trust funds	−385	.....	−385	−98,029	.....	−98,029	−93,180	.....	−93,180
Rents and royalties on the outer continental shelf lands	.....	546	−546	.....	3,741	−3,741	.....	2,418	−2,418
Spectrum auction proceeds	.....	115	−115	.....	342	−342	.....	7,644	−7,644
Total—Undistributed offsetting receipts	**−6,191**	**660**	**−6,851**	**−131,565**	**4,084**	**−135,649**	**−127,572**	**10,063**	**−137,635**
Total outlays	**148,630**	**26,332**	**122,298**	**1,767,608**	**207,514**	**1,560,094**	**1,729,579**	**214,167**	**1,515,412**
Total on-budget	**111,905**	**21,596**	**90,309**	**1,409,940**	**150,302**	**1,259,638**	**1,385,961**	**159,214**	**1,226,747**
Total off-budget	**36,724**	**4,736**	**31,989**	**357,668**	**57,213**	**300,455**	**343,618**	**54,953**	**288,665**
Total surplus (+) or deficit			**+35,370**			**−107,331**			**−163,917**
Total on-budget			**+35,496**			**−174,367**			**−226,332**
Total off-budget			**−127**			**+67,036**			**+62,415**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	55,642	52,825
Intrabudgetary transactions	252,873	224,070
Governmental receipts	3,150	10,277
Total receipts offset against outlays	311,665	287,172

[1]Outlays have been decreased in FY 1996 by $1,257 million to correct over-reporting by the Department of Defense.

[2]Proprietary receipts have been increased by $35 million and outlays have been increased by $10 million in September 1995 to capture reporting for "Concessions Improvement Accounts," Department of Interior.

[3]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[4]Outlays for the FCSFAC have been increased in each month of December 1995, March 1996 and June 1996 by $1 million and undistributed offsetting receipts correspondingly increased by $1 million to correct reporting of amortized discount.

[5]Outlays have been increased by $80 million and undistributed offsetting receipts have been increased by $4 million in September 1995 to reflect a prior period adjustment for the FCSFAC.

Note: Details may not add to totals due to rounding

(* *) Less than $500,000

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1996 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	16,507	250,828	281,233	4,958,983	5,193,303	5,209,811
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	16,507	250,828	281,233	4,973,983	5,208,303	5,224,811
Plus premium on public debt securities	−11	274	−97	1,236	1,520	1,509
Less discount on public debt securities	−362	−1,790	2,601	81,231	79,804	79,442
Total public debt securities net of Premium and discount	16,859	252,891	278,535	4,893,989	5,130,021	5,146,880
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	−113	8,088	−1,224	26,955	35,156	35,043
Total federal securities	16,746	260,979	277,312	4,920,944	5,165,177	5,181,923
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	22,718	133,644	107,363	[1]1,320,963	1,431,890	1,454,608
Less discount on federal securities held as investments of government accounts	81	2,378	1,414	[2]3,319	5,617	5,698
Net federal securities held as investments of government accounts	22,638	131,266	105,949	1,317,644	1,426,272	1,448,910
Total borrowing from the public	−5,892	129,713	171,363	3,603,300	3,738,905	3,733,013
Accrued interest payable to the public	3,103	−5,006	7,324	50,611	42,503	45,605
Allocations of special drawing rights	−90	−328	191	7,380	7,142	7,052
Deposit funds	−819	−968	859	8,186	8,037	7,218
Miscellaneous liability accounts (includes checks Outstanding etc.)	−1,501	−2,884	−131	4,790	3,407	1,906
Total liability accounts	**−5,199**	**120,527**	**179,605**	**3,674,268**	**3,799,994**	**3,794,795**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[3]						
Federal Reserve account	2,551	−920	1,772	8,620	5,149	7,700
Tax and loan note accounts	28,608	7,196	235	29,329	7,917	36,525
Balance	31,159	6,276	2,007	37,949	13,066	44,225
Special drawing rights:						
Total holdings	−129	−858	1,064	11,035	10,307	10,177
SDR certificates issued to Federal Reserve banks	.....	450	−2,150	−10,168	−9,718	−9,718
Balance	−129	−408	−1,086	867	589	459
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	−485	−1,776	1,033	8,196	6,905	6,420
Letter of credit issued to IMF	17	3,480	−392	−26,315	−22,852	−22,835
Dollar deposits with the IMF	10	18	−9	−105	−98	−87
Receivable/Payable (−) for interim maintenance of value adjustments	289	−976	1,982	1,145	−120	169
Balance	−168	746	2,614	14,682	15,597	15,428
Loans to International Monetary Fund	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	−2,367	−4,636	9,123	[4]30,579	28,311	25,944
Total cash and monetary assets	28,494	1,978	12,659	84,078	57,563	86,056
Net activity, guaranteed loan financing	−1,603	−1,308	−2,908	−12,714	−12,419	−14,022
Net activity, direct loan financing	2,117	13,048	7,005	19,732	30,664	32,780
Miscellaneous asset accounts	1,758	93	−346	−1,748	−3,414	−1,655
Total asset accounts	**30,765**	**13,811**	**16,410**	**89,348**	**72,394**	**103,159**
Excess of liabilities (+) or assets (−)	**−35,965**	**+106,716**	**+163,195**	**+3,584,920**	**+3,727,600**	**+3,691,636**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	595	615	722	.....	20	615
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**−35,370**	**+107,331**	**+163,917**	**+3,584,920**	**+3,727,621**	**+3,692,251**

[1]Includes a prior period adjustment of $163 million not previously reported by the FCSFAC.
[2]Includes a prior period adjustment of $132 million to capture reporting by the FCSFAC.
[3]Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.
[4]Includes a prior period adjustment of $20 million and $26 million to capture reporting by the FCSFAC and "Concessions Improvement Accounts" Department of Interior, respectively.
... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1996 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,728,934	3,584,970	3,422,146
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	−1,334	−50	−422
Excess of liabilities beginning of period (current basis)	3,727,600	3,584,920	3,421,724
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal yr	−35,370	107,331	163,917
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	−35,370	107,331	163,917
Total-on-budget (Table 2)	−35,496	174,367	226,332
Total-off-budget (Table 2)	127	−67,036	−62,415
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−587	−587	−722
Profit on sale of gold	−8	−28	(* *)
Total-transactions not applied to current year's Surplus or deficit	−595	−615	−722
Excess of liabilities close of period	**3,691,636**	**3,691,636**	**3,584,920**

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, September 1996 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	.....	−32	−32	158	126	126
Obligations guaranteed by the United States, issued by:						
Department of Housing and Urban Development:						
Federal Housing Administration	4	−4	−25	87	78	82
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	−7	−1	−1	182	188	181
Department of Defense:						
Homeowners assistance mortgages	(* *)	(* *)	.....	.....	(* *)	(* *)
Independent agencies:						
Farm Credit System Financial Assistance Corporation	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	.....	−4	−4	295	291	291
Postal Service	.....	4,406	.....	.....	4,406	4,406
Tennessee Valley Authority	−110	3,723	−1,162	24,960	28,793	28,683
Total, agency securities	**−113**	**8,088**	**−1,224**	**26,955**	**35,156**	**35,043**

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1996 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	2	345	375	788	1,131	1,134
Agency for International Development:						
International Debt Reduction	−107	−107	20	335	335	228
Housing and other credit guaranty programs	−15	−15	.....	125	125	110
Private sector revolving fund	1	1	.....	1	1	2
Overseas Private Investment Corporation	.....	21	37	52	73	73
Department of Agriculture:						
Farm Service Agency:						
Commodity Credit Corporation	496	−5,640	−9,922	6,987	851	1,347
Agricultural credit insurance fund	−477	316	−2,423	1,605	2,398	1,922
Natural Resources Conservation Service	.....	.....	.....	4	4	4
Rural Utilities Service:						
Rural water and waste disposal fund	1,460	1,460	.....	.....	.....	1,460
Rural electrification and telephone revolving fund	−250	201	473	8,666	9,117	8,867
Rural Telephone Bank	−66	−130	78	664	600	534
Rural development insurance fund	−1,870	−1,650	715	2,806	3,026	1,156
Rural communication development fund	.....	.....	.....	25	25	25
Rural housing and Community Development Service:						
Rural Community Facility Loans Fund	375	375	.....	.....	.....	375
Rural housing insurance fund	−115	702	856	5,353	6,169	6,055
Self-help housing land development fund	(* *)	(* *)	(* *)	(* *)	(* *)	.....
Rural Business and Cooperative Development Service:						
Rural development loan fund	.....	17	40	61	78	78
Rural economic development loan fund	5	5	11	30	30	35
Foreign Agricultural Service	84	84	−20	563	563	647
Department of Education:						
Federal direct student loan program	−453	7,154	4,634	5,067	12,674	12,220
Federal family education loan program	−454	−454	−471	1,134	1,134	680
College housing and academic facilities fund	−3	−3	22	184	184	181
College housing loans	−42	−43	−51	360	359	317
Department of Energy:						
Isotope production and distribution fund	.....	.....	−14	.....	.....	.....
Bonneville power administration fund	−12	−107	−53	2,563	2,468	2,456
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	1,544	1,476	864	1,647	1,579	3,123
Housing for the ederly and handicapped	.....	−805	−770	7,714	6,909	6,909
Public and Indian housing:						
Low-rent public housing	−20	−20	−115	20	20	.....
Department of the Interior:						
Bureau of Reclamation Loans	3	12	6	17	26	29
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	−2	−2	2	28	28	26
Department of Justice:						
Federal prison industries, incorporated	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	(* *)	.....	.....	.....	(* *)	.....
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	1	1	32	32	32	34
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	.....	.....	−1	(* *)	(* *)	(* *)
Amtrak corridor improvement loans	(* *)	(* *)	(* *)	3	3	3
Other	.....	.....	.....	(* *)	(* *)	(* *)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	.....	(* *)	(* *)	(* *)	(* *)
Minority business resource center fund	−5	2	2	15	22	17
Department of the Treasury:						
Federal Financing Bank revolving fund	75	−22,251	−25,060	69,297	46,971	47,046
Department of Veterans Affairs:						
Guaranty and indemnity fund	−964	198	121	302	1,463	500
Loan guaranty revolving fund	−724	−2	165	1,272	1,994	1,270
Direct loan revolving fund	−1	(* *)	(* *)	1	1	(* *)
Native american veteran housing fund	−13	5	6	7	25	12
Vocational rehabilitation revolving fund	.....	(* *)	(* *)	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1996 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	−7	3	11	37	47	40
Small Business Administration:						
Business loan and revolving fund	−42	−4	49	342	380	338
Disaster loan fund	−378	474	1,003	7,999	8,851	8,473
Independent agencies:						
District of Columbia	.....	232	147	147	379	379
Export-Import Bank of the United States	(* *)	71	33	2,665	2,736	2,736
Federal communications commission:						
Spectrum auction loan fund	114	114	.....	.....	.....	114
Federal Emergency Management Agency:						
National insurance development fund	.....	362	265	268	630	630
Disaster assistance loan fund	−51	−63	138	222	211	159
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund	.....	.....	.....	85	85	85
Railroad Retirement Board:						
Rail industry pension fund	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	265	62	46	2,828	2,624	2,890
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	**−1,645**	**−17,602**	**−28,750**	**134,892**	**118,936**	**117,290**
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	−23	−246	−292	3,493	3,270	3,247
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	.....	−1,470	−4,593	1,470	.....	.....
Rural Utilities Service:						
Rural electrification and telephone revolving fund	−93	−525	−41	21,875	21,443	21,350
Rural development insurance fund	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	−875	−3,000	−2,691	21,700	19,575	18,700
Department of Defense:						
Department of the Navy	.....	.....	.....	1,624	1,624	1,624
Defense agencies	.....	−49	−47	−192	−242	−242
Department of Education:						
Historically black college and university capital loan fund	(* *)	(* *)	.....	.....	.....	(* *)
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	.....	−8	−30	33	25	25
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	.....	−62	−58	1,689	1,627	1,627
Community Development Grants	−40	−50	−21	89	79	39
Department of Interior:						
Territorial and international affairs	.....	−1	−1	21	20	20
Department of Transportation:						
Federal Railroad Administration	(* *)	−2	(* *)	14	13	13
Federal Transit Administration	.....	.....	−665	.....	.....	.....
General Services Administration:						
Federal buildings fund	−7	−37	113	1,893	1,863	1,856
Small Business Administration:						
Business loan fund	−3	−43	−219	361	322	318
Independent agencies:						
Export-Import Bank of the United States	−25	−685	−1,420	2,506	1,847	1,822
FSLIC resolution fund:						
Resolution trust corporation closeout	−366	−7,212	−13,311	13,209	6,362	5,996
Pennsylvania Avenue Development Corporation	7	103	124	374	470	476
Postal Service	1,500	−5,765	−1,708	7,265	.....	1,500
Tennessee Valley Authority	.....	−3,200	−200	3,200	.....	.....
Total borrowing from the Federal Financing Bank	**75**	**−22,251**	**−25,061**	**84,298**	**61,972**	**62,047**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1996 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	−5	.....	.....	.....	5	.....
Department of Commerce	.....	−9	7	20	11	11
Department of Defense—Military:						
Defense cooperation account	.....	(* *)	−4	1	1	1
Department of Energy	−52	840	424	4,951	5,842	5,790
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	6	1,059	936	6,678	7,730	7,736
Government National Mortgage Association:						
Management and liquidating functions fund:						
Agency securities	.....	−15	−1	15	.....	.....
Guarantees of mortgage-backed securities:						
Public debt securities	38	562	497	4,210	4,734	4,772
Agency securities	.....	−1	.....	1	.....	.....
Other	−36	−51	16	209	193	158
Department of the Interior	66	208	708	3,431	3,573	3,639
Department of Labor	430	809	466	5,796	6,175	6,605
Department of Transportation	−300	−355	−492	481	427	126
Department of the Treasury	115	9,584	−4,893	2,559	12,028	12,143
Department of Veterans Affairs:						
Canteen service revolving fund	1	4	1	38	41	42
Veterans reopened insurance fund	−4	−1	2	526	529	525
Servicemen's group life insurance fund	.....	(* *)	−38	4	4	4
Independent agencies:						
Export-Import Bank of the United States	−148	338	78	135	621	473
Federal Deposit Insurance Corporation:						
Bank insurance fund	257	1,169	7,045	21,017	21,929	22,186
Savings association insurance fund	190	1,077	1,107	3,600	4,486	4,676
FSLIC resolution fund	61	167	−1,122	528	633	694
Federal Emergency Management Agency:						
National flood insurance fund	.....	.....	−200	.....	.....	.....
National Credit Union Administration	21	183	273	3,325	3,487	3,508
Postal Service	−2,128	−389	−21	1,249	2,988	860
Tennessee Valley Authority	−394	−291	−2,712	1,242	1,345	951
Other	−1	208	227	1,663	1,872	1,871
Other	−50	409	352	2,978	3,437	3,387
Total public debt securities	−1,933	15,520	2,656	64,639	82,092	80,159
Total agency securities	.....	−16	−1	16	.....	.....
Total Federal funds	**−1,933**	**15,504**	**2,655**	**64,655**	**82,092**	**80,159**
Trust funds:						
Legislative Branch:						
Library of Congress	2	5	9	13	15	18
United States Tax Court	.....	(* *)	(* *)	5	6	6
Other	(* *)	1	5	31	33	33
The Judiciary:						
Judicial retirement funds	−4	46	42	287	337	333
Department of Agriculture	−409	−304	37	310	416	6
Department of Commerce	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	−32	126	−78	685	843	811
Other	−1	−21	−69	88	69	68
Department of Defense—Civil:						
Military retirement fund	−1,605	3,926	7,596	112,963	118,493	116,888
Other	26	294	188	1,495	1,762	1,789

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1996 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	2,024	−4,059	1,149	129,864	123,780	125,805
Federal supplementary medical insurance trust fund	2,404	13,662	−7,975	13,513	24,771	27,175
Other	13	117	156	992	1,096	1,109
Department of the Interior	−25	16	81	315	357	332
Department of Justice	−70	.....	.....	.....	70	.....
Department of Labor:						
Unemployment trust fund	−1,737	6,751	7,354	47,141	55,629	53,893
Other	21	3	17	77	58	79
Department of State:						
Foreign Service retirement and disability fund	−30	596	622	7,801	8,426	8,396
Other	.....	−27	−20	29	3	3
Department of Transportation:						
Highway trust fund	−695	2,652	837	18,531	21,878	21,184
Airport and airway trust fund	−486	−3,463	−1,061	11,145	8,168	7,682
Other	−23	119	197	1,880	2,022	1,999
Department of the Treasury	−33	14	−12	235	282	250
Department of Veterans Affairs:						
General post fund, national homes	−3	4	−3	36	43	40
National service life insurance	−91	53	101	11,954	12,098	12,007
United States government life insurance Fund	−1	−8	−9	106	99	99
Veterans special life insurance fund	−12	34	37	1,546	1,592	1,580
Environmental Protection Agency	−143	231	994	7,243	7,618	7,475
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	21,270	19,317	27,237	366,126	364,173	385,443
Agency securities	.....	7,606	.....	.....	7,606	7,606
Employees life insurance fund	133	1,122	910	15,839	16,829	16,962
Employees and retired employees health benefits fund	763	294	316	7,890	7,421	8,183
Social Security Administration:						
Federal old-age and survivors insurance trust fund	2,207	51,457	34,522	447,947	497,196	499,403
Federal disability insurance trust fund	1,089	14,875	29,125	35,225	49,011	50,100
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	−1	1	1	54	55	55
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	16	16	16
Railroad Retirement Board	113	2,682	2,237	14,440	17,009	17,122
Other	−17	17	164	467	501	484
Total public debt securities	24,651	110,534	104,707	1,256,308	1,342,191	1,366,842
Total agency securities	.....	7,606	.....	.....	7,606	7,606
Total trust funds	**24,651**	**118,141**	**104,707**	**1,256,308**	**1,349,798**	**1,374,448**
Grand total	**22,718**	**133,644**	**107,363**	**1,320,963**	**1,431,890**	**1,454,608**

... No Transactions
(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1996

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	51,840	39,524	53,179	86,192	40,327	22,523	107,513	29,914	60,816	49,814	46,105	68,672	656,417	590,243
Corporation income taxes	2,180	1,694	38,021	5,158	1,692	15,460	24,937	2,570	36,957	4,975	3,074	35,105	171,824	157,004
Social insurance taxes and contributions:														
Employment taxes and contributions	30,549	34,919	37,123	40,742	36,011	41,086	56,615	38,104	44,888	36,946	36,562	42,817	476,362	451,046
Unemployment insurance	1,214	2,940	223	1,081	2,546	258	3,628	10,155	400	1,939	3,994	206	28,584	28,878
Other retirement contributions	342	340	416	374	403	419	346	417	295	372	397	348	4,469	4,550
Excise taxes	4,453	5,154	4,870	4,241	4,308	4,133	4,577	4,113	4,310	4,508	4,033	5,315	54,015	57,484
Estate and gift taxes	1,160	1,349	1,383	1,288	1,090	1,137	2,704	1,415	1,141	1,259	1,566	1,698	17,189	14,763
Customs duties	1,786	1,593	1,439	1,482	1,456	1,528	1,388	1,427	1,450	1,712	1,807	1,604	18,671	19,300
Miscellaneous receipts	2,150	2,574	1,694	2,442	1,596	2,543	1,761	2,006	1,738	2,367	2,459	1,902	25,232	28,226
Total—Receipts this year	**95,674**	**90,086**	**138,347**	**142,999**	**89,428**	**89,087**	**203,468**	**90,122**	**151,995**	**103,893**	**99,996**	**157,668**	**1,452,763**	.....
(On-budget)	**72,280**	**63,729**	**110,398**	**110,692**	**60,992**	**56,753**	**160,855**	**60,183**	**116,794**	**75,283**	**71,505**	**125,806**	**1,085,271**	.....
(Off-budget)	**23,393**	**26,357**	**27,949**	**32,307**	**28,437**	**32,334**	**42,613**	**29,938**	**35,201**	**28,610**	**28,491**	**31,862**	**367,492**	.....
Total—Receipts prior year	*89,098*	*87,748*	*130,886*	*131,877*	*82,620*	*92,608*	*165,472*	*90,481*	*147,945*	*92,823*	*96,640*	*143,298*	.....	*1,351,495*
(On budget)	*65,459*	*62,158*	*103,936*	*101,112*	*54,481*	*62,046*	*126,250*	*61,103*	*116,075*	*65,862*	*69,344*	*112,588*	.....	*1,000,415*
(Off budget)	*23,639*	*25,590*	*26,950*	*30,765*	*28,139*	*30,562*	*39,222*	*29,378*	*31,870*	*26,961*	*27,296*	*30,710*	.....	*351,080*
Outlays														
Legislative Branch	175	173	158	262	199	162	172	205	167	243	191	165	2,272	2,621
The Judiciary	197	196	226	320	212	215	329	385	206	319	230	226	3,061	2,903
Executive Office of the President	14	14	14	18	15	25	19	19	14	19	16	16	202	213
Funds Appropriated to the President:														
International Security Assistance	120	764	239	138	2,012	104	143	101	272	67	146	147	4,254	4,952
International Development Assistance	801	256	240	585	261	416	626	241	457	615	255	476	5,229	5,557
Other	−199	183	−286	350	67	305	58	250	−292	−891	280	406	233	654
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	820	2,104	352	112	−31	−313	−473	−356	−459	426	204	2,874	5,258	7,125
Other	4,990	4,436	3,888	4,138	3,713	4,229	3,738	4,113	4,017	4,119	3,653	4,046	49,080	49,542
Department of Commerce	353	280	250	363	307	287	322	335	239	379	314	272	3,703	3,403
Department of Defense:														
Military:														
Military personnel	3,033	5,927	8,009	3,325	5,760	5,552	5,522	8,092	3,445	6,299	8,319	3,387	66,669	70,807
Operation and maintenance	4,021	6,778	7,039	7,857	7,596	7,463	7,567	8,494	7,628	7,097	8,032	9,057	88,629	90,882
Procurement	3,616	3,250	3,924	4,579	3,396	4,562	4,201	4,185	4,736	4,255	3,879	4,329	48,912	54,984
Research, development, test, and evaluation	2,645	2,689	2,905	2,985	2,878	3,199	3,179	3,368	3,048	2,925	3,105	3,636	36,561	34,710
Military construction	535	611	635	543	429	517	625	677	406	572	496	639	6,684	6,826
Family housing	307	287	296	337	283	327	314	336	304	326	322	392	3,829	3,570
Revolving and management funds	796	1,105	702	−145	182	−61	482	769	−772	169	538	−1,152	2,613	−509
Other	2,140	−385	479	−293	9	−211	−111	−511	−262	−281	240	−1,453	−639	−1,707
Total Military	17,093	20,262	23,988	19,187	20,533	21,348	21,778	25,409	18,532	21,362	24,930	18,835	253,258	259,565
Civil	2,660	2,707	2,593	2,718	2,853	2,664	2,683	2,774	2,635	2,756	2,781	2,711	32,535	31,664
Department of Education	2,056	2,336	1,891	3,624	2,568	2,620	2,356	1,906	2,194	1,462	3,317	3,569	29,900	31,321
Department of Energy	1,495	1,383	1,498	1,139	1,285	1,222	1,136	1,200	1,422	1,326	1,470	1,622	16,199	17,618
Department of Health and Human Services:														
Public Health Service	1,873	1,672	1,453	1,616	1,789	2,032	2,004	1,611	1,731	1,848	1,761	2,016	21,405	20,728
Health Care Financing Administration:														
Grants to States for Medicaid	7,252	8,071	6,702	6,730	7,411	7,787	7,853	9,144	7,581	7,714	7,998	7,747	91,990	89,070
Federal hospital ins. trust fund	9,082	9,869	10,302	10,169	10,709	10,410	10,947	14,699	8,880	11,530	11,372	9,713	127,683	114,883
Federal supp. med. ins. trust fund	5,367	5,913	6,032	5,758	5,043	5,367	5,793	6,875	4,815	6,223	7,269	4,492	68,946	65,213
Other	3,934	3,792	3,577	6,161	4,814	12,356	6,450	4,737	5,365	4,832	4,827	5,433	66,279	41,490
Administration for children and families	2,426	2,972	2,607	3,051	2,795	2,306	2,729	2,867	2,296	2,513	2,405	2,055	31,023	31,993
Other	−5,515	−5,462	−4,906	−8,033	−6,357	−13,892	−7,924	−8,542	−7,007	−6,432	−6,407	−7,048	−87,525	−60,303
Department of Housing and Urban Development	1,087	2,350	2,701	2,646	2,162	3,122	2,308	2,384	1,348	2,449	2,426	528	25,512	29,045
Department of the Interior	641	477	499	536	624	485	504	567	497	569	571	750	6,720	7,390
Department of Justice	809	985	838	1,112	933	920	1,020	1,079	945	1,275	1,125	910	11,951	10,786
Department of Labor:														
Unemployment trust fund	1,780	1,857	2,126	2,862	2,588	2,605	2,495	2,129	1,846	2,133	1,911	1,814	26,146	25,205
Other	730	957	298	661	−76	377	702	252	682	715	676	376	6,350	6,888
Department of State	531	341	439	300	423	432	357	404	332	725	355	314	4,953	5,347
Department of Transportation:														
Highway trust fund	1,632	1,873	1,492	1,315	1,401	1,471	1,414	1,649	1,753	1,844	1,910	1,990	19,743	19,296

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1996—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,506	1,427	1,630	1,800	1,578	1,443	1,471	1,667	1,441	1,808	1,686	1,577	19,034	19,480
Department of the Treasury:														
Interest on the public debt	21,631	26,006	60,676	20,923	20,977	20,739	21,481	26,902	59,749	21,100	23,099	20,673	343,955	332,414
Other	−30	−1,053	1,146	405	6,870	7,171	2,939	1,686	1,753	304	891	−706	21,375	16,067
Department of Veterans Affairs:														
Compensation and pensions	101	1,488	2,911	83	1,561	1,569	1,575	3,047	113	1,567	3,047	109	17,170	17,939
National service life	75	63	63	83	91	105	95	87	82	80	82	97	1,004	978
United States government life	1	1	1	1	1	2	1	1	1	1	1	1	15	18
Other	1,442	1,710	1,441	1,985	1,231	1,612	1,279	2,100	1,370	1,602	1,530	1,425	18,726	18,835
Environmental Protection Agency	484	538	435	595	526	481	494	471	478	567	380	596	6,046	6,349
General Services Administration	339	389	477	−393	382	396	−739	−520	423	−812	372	311	625	709
National Aeronautics and Space Administration	1,128	1,119	973	1,208	1,073	1,057	1,193	1,281	1,155	1,280	1,095	1,320	13,882	13,377
Office of Personnel Management	3,576	3,418	3,576	3,379	3,252	3,758	3,756	3,377	3,893	3,854	3,619	3,415	42,872	41,279
Small Business Administration	16	238	76	−9	23	41	31	40	38	31	36	310	872	678
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	24,544	24,413	25,064	25,126	25,163	25,337	25,342	25,329	28,881	25,466	25,400	25,397	305,461	294,474
Federal disability ins. trust fund (off-budget)	3,516	3,475	3,773	3,581	3,671	3,786	3,751	3,830	3,804	3,798	3,821	3,751	44,558	41,380
Other	174	2,233	3,941	254	2,372	2,261	2,340	4,491	(* *)	2,430	4,611	106	25,213	26,372
Independent agencies:														
Fed. Deposit Ins. Corp:														
Bank insurance fund	−609	−69	20	−110	−10	59	−132	−3	99	−66	−116	−150	−1,088	−6,916
Savings association insurance fund	−40	−14	−82	−235	−2	−142	−33	−21	−311	−22	27	−184	−1,059	−1,101
FSLIC resolution fund:														
RTC closeout	−1,502	−840	−638	−797	−676	−638	−370	−355	−287	18	−32	−435	−6,553	−10,635
Other	407	87	−71	−37	−27	−33	−19	−106	−15	−66	−212	59	−33	1,090
Affordable housing and bank enterprise	(* *)	.....	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	.....	.....	1	5
Postal Service:														
Public enterprise funds (off-budget)	−374	−618	333	−883	−280	−674	−721	438	−490	−198	−628	3,469	−626	−1,969
Payment to the Postal Service fund	55	.....	3	21	.....	.....	21	.....	.....	21	.....	.....	122	130
Oversight Board	556	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	(* *)	559	−1
Tennessee Valley Authority	123	186	96	106	−108	−106	25	102	372	60	−142	42	757	1,313
Other independent agencies	2,110	1,879	1,158	1,497	1,739	1,506	1,664	1,832	−1,594	1,446	1,750	1,510	16,498	16,613
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,404	−2,365	−2,562	−2,491	−2,559	−2,282	−2,428	−2,583	−2,558	−2,880	−2,618	−5,806	−33,536	−34,392
Interest received by trust funds	−415	−5,736	−40,467	−65	−1,028	−144	−990	−5,951	−41,135	−116	−1,598	−385	−98,029	−93,180
Rents and royalties on outer continental shelf lands	−361	−200	−121	−322	−295	−8	−499	−408	−78	−641	−262	−546	−3,741	−2,418
Other	(* *)	(* *)	.....	(* *)	.....	−200	−5	(* *)	(* *)	−23	−1	−115	−343	−7,645
Totals this year:														
Total outlays	**118,252**	**128,538**	**133,064**	**123,543**	**133,775**	**136,158**	**131,064**	**143,173**	**117,654**	**130,749**	**141,828**	**122,298**	**1,560,094**	.....
(On-budget)	**92,051**	**101,847**	**121,832**	**97,952**	**105,842**	**108,236**	**105,201**	**114,316**	**103,997**	**104,215**	**113,840**	**90,309**	**1,259,638**	.....
(Off-budget)	**26,201**	**26,691**	**11,231**	**25,591**	**27,933**	**27,921**	**25,863**	**28,856**	**13,657**	**26,535**	**27,988**	**31,989**	**300,455**	.....
Total-surplus (+) or deficit (−)	**−22,578**	**−38,452**	**+5,283**	**+19,456**	**−44,346**	**−47,071**	**+72,404**	**−53,051**	**+34,340**	**−26,856**	**−41,831**	**+35,370**	**−107,331**	.....
(On-budget)	**−19,771**	**−38,117**	**−11,434**	**+12,740**	**−44,850**	**−51,483**	**+55,654**	**−54,133**	**+12,797**	**−28,932**	**−42,335**	**+35,496**	**−174,367**	.....
(Off-budget)	**−2,807**	**−334**	**+16,717**	**+6,716**	**+504**	**+4,413**	**+16,750**	**+1,082**	**+21,544**	**+2,076**	**+504**	**−127**	**+67,036**	.....
Total borrowing from the public	**13,353**	**38,339**	**−18,358**	**−4,747**	**47,022**	**38,189**	**−35,466**	**20,833**	**−8,619**	**29,098**	**16,160**	**−5,892**	**129,713**	**171,363**
Total-outlays prior year	*120,441*	*124,991*	*135,689*	*116,243*	*120,977*	*143,152*	*115,751*	*130,035*	*135,131*	*106,406*	*130,489*	*136,107*	.....	*1,515,412*
(On-budget)	*95,383*	*99,540*	*124,392*	*90,961*	*94,499*	*117,201*	*90,706*	*103,262*	*120,313*	*81,009*	*104,212*	*105,271*	.....	*1,226,747*
(Off-budget)	*25,059*	*25,452*	*11,297*	*25,282*	*26,478*	*25,951*	*25,045*	*26,773*	*14,818*	*25,397*	*26,277*	*30,836*	.....	*288,665*
Total-surplus (+) or deficit (−) prior year	*−31,343*	*−37,243*	*−4,803*	*+15,634*	*−38,357*	*−50,544*	*+49,722*	*−39,555*	*+12,813*	*−13,582*	*−33,849*	*+7,191*	.....	*−163,917*
(On-budget)	*−29,924*	*−37,382*	*−20,456*	*+10,151*	*−40,018*	*−55,155*	*+35,544*	*−42,159*	*−4,238*	*−15,146*	*−34,868*	*+7,317*	.....	*−226,332*
(Off-budget)	*−1,420*	*+138*	*+15,653*	*+5,483*	*+1,661*	*+4,610*	*+14,178*	*+2,604*	*+17,051*	*+1,564*	*+1,019*	*−126*	.....	*+62,415*

... No transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of September 30, 1996

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	241	618	−377	3,143	6,619	−3,476	11,145	8,168	7,682
Black lung disability	443	488	−45	991	986	5	.....	.....	.....
Federal disability insurance	4,853	3,751	1,102	59,435	44,558	14,877	35,225	49,011	50,100
Federal employees life and health	.....	−200	200	.....	−657	657	23,729	24,249	25,145
Federal employees retirement	24,708	3,404	21,304	68,461	40,263	28,198	374,219	380,547	401,784
Federal hospital insurance	11,517	9,713	1,804	123,501	127,683	−4,182	129,864	123,780	125,805
Federal old-age and survivors insurance	27,638	25,397	2,241	356,993	305,461	51,533	447,947	497,196	499,403
Federal supplementary medical insurance	6,441	4,492	1,948	82,025	68,946	13,079	13,513	24,771	27,175
Hazardous substance superfund	25	161	−136	1,486	1,416	70	6,181	6,509	6,376
Highways	2,428	2,166	262	26,303	23,329	2,974	18,531	21,878	21,184
Military advances	1,088	1,360	−272	14,747	14,323	425	.....	.....	.....
Military retirement	862	2,410	−1,548	33,374	28,831	4,543	112,963	118,493	116,888
Railroad retirement	450	664	−213	8,515	7,999	516	14,440	17,009	17,122
Unemployment	64	1,820	−1,756	32,398	26,229	6,169	47,141	55,629	53,893
Veterans life insurance	18	126	−108	1,295	1,221	74	13,606	13,790	13,686
All other trust	289	757	−468	3,566	4,224	−658	7,803	8,767	8,206
Total trust fund receipts and outlays and investments held from Table 6-D	**81,064**	**57,126**	**23,938**	**816,233**	**701,429**	**114,804**	**1,256,308**	**1,349,798**	**1,374,448**
Less: Interfund transactions	31,985	31,985	.....	240,364	240,364	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	49,079	25,141	23,938	575,869	461,066	114,804			
Total Federal fund receipts and outlays	**111,933**	**100,501**	**11,432**	**914,074**	**1,136,208**	**−222,135**			
Less: Interfund transactions	464	464	.....	998	998	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5	111,469	100,037	11,432	913,076	1,135,210	−222,135			
Less: Offsetting proprietary receipts	2,880	2,880	.....	36,182	36,182	.....			
Net budget receipts & outlays	**157,668**	**122,298**	**35,370**	**1,452,763**	**1,560,094**	**−107,331**			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1996 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	68,672	656,417	590,243
Corporation income taxes	35,105	171,824	157,004
Social insurance taxes and contributions:			
Employment taxes and contributions	42,817	476,362	451,046
Unemployment insurance	206	28,584	28,878
Other retirement contributions	348	4,469	4,550
Excise taxes	5,315	54,015	57,484
Estate and gift taxes	1,698	17,189	14,763
Customs	1,604	18,671	19,300
Miscellaneous	1,902	25,232	28,226
Total	**157,668**	**1,452,763**	**1,351,495**
NET OUTLAYS			
National defense	19,738	265,365	272,066
International affairs	1,007	13,670	16,434
General science, space, and technology	1,689	17,947	16,724
Energy	563	2,934	4,936
Natural resources and environment	1,914	22,826	22,080
Agriculture	3,309	8,961	9,773
Commerce and housing credit	1,559	−10,543	−17,812
Transportation	3,540	38,590	39,350
Community and Regional Development	1,191	11,407	10,641
Education, training, employment and social services	5,082	50,801	54,263
Health	10,004	118,868	115,092
Medicare	12,546	174,225	159,855
Income security	13,664	225,268	220,449
Social Security	29,147	349,674	335,846
Veterans benefits and services	1,641	37,026	37,938
Administration of justice	1,382	17,565	16,223
General government	1,548	11,983	13,835
Interest	19,243	241,147	232,173
Undistributed offsetting receipts	−6,466	−37,619	−44,455
Total	**122,298**	**1,560,094**	**1,515,412**

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19 __
  -The United States Budget in Brief, FY 19 __
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the October 1996 Statement will be 2:00 pm EST November 22, 1996.

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